

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY**

In re:)	
)	Chapter 11
)	
CYXTERA TECHNOLOGIES, INC., <i>et al.</i> , ¹)	Case No. 23-14853 (JKS)
)	
Debtors.)	(Jointly Administered)

**FINAL FEE APPLICATION OF DELOITTE TAX LLP
FOR COMPENSATION OF SERVICES RENDERED AND REIMBURSEMENT
OF EXPENSES INCURRED AS TAX ADVISORY SERVICES PROVIDER TO THE
DEBTORS FOR THE PERIOD FROM JUNE 4, 2023 THROUGH NOVEMBER 17, 2023**

Name of Applicant:	Deloitte Tax LLP
Authorized to Provide Professional Services as:	Tax Advisory Services Provider
Date of Retention:	Effective as of June 4, 2023
Period for which Compensation and Reimbursement is Sought:	June 4, 2023 through November 17, 2023
Amount of Compensation Sought as Actual, Reasonable, and Necessary:	\$ 1,203,799.75
Amount of Expense Reimbursement Sought	\$ <u>808.01</u>
Total Amount of Fees and Expense:	\$ <u>1,204,607.76</u>
This is an: <input type="checkbox"/> Monthly <input type="checkbox"/> Interim <input checked="" type="checkbox"/> Final Application	

FEE SUMMARY

Total Previous Fees and Expenses Requested:	\$1,204,607.76
Total Fees and Expenses Allowed to Date:	\$909,765.41
Total Retainer Remaining:	\$0.00
Total Holdback:	\$240,759.95
Total Received by Applicant:	\$755,367.01

¹ A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors' claims and noticing agent at <https://www.kccllc.net/cyxtera>. The location of Debtor Cyxtera Technologies, Inc.'s principal place of business and the Debtors' service address in these chapter 11 cases is: 2333 Ponce de Leon Boulevard, Ste. 900, Coral Gables, Florida 33134.

PRIOR FILED MONTHLY FEE STATEMENTS

Date Filed / Docket #	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
11/9/2023 Dkt. 0672	06/04/23 - 06/30/23	\$ 158,940.25	\$ 719.83	\$ 127,152.20	\$ 719.83
11/9/2023 Dkt. 0673	07/01/23 - 07/31/23	\$ 336,603.00	\$ 88.18	\$ 269,282.40	\$ 88.18
11/29/2023 Dkt. 0768	08/01/23 - 08/31/23	\$ 317,703.00		\$ 254,162.40	
12/07/2023 Dkt. 0789	09/01/23 - 09/30/23	\$ 129,952.50		\$ 103,962.00	
1/11/2024 Dkt. 0854	10/01/23 - 10/31/23	\$ 192,998.00		\$ 154,398.40	
1/23/2024 Dkt. 0879	11/01/23 - 11/17/23	\$ 67,603.00		\$ 54,082.40	
TOTAL		\$ 1,203,799.75	\$ 808.01	\$ 963,039.80	\$ 808.01

CUMULATIVE TIME SUMMARY BY PROFESSIONAL

For the Period June 4, 2023 through November 17, 2023

Professional	Level	Rate	Hours	Fees
<i>Firm Retention</i>				
Saunderson, Mark	Partner/Principal	\$1,215.00	0.4	\$486.00
Van Gelder, Jeff	Partner/Principal	\$960.00	0.4	\$384.00
Al Hashimi, Sam	Senior Manager	\$945.00	2.3	\$2,173.50
Lyepyeyko, Ivanna	Manager	\$705.00	0.7	\$493.50
Professional Subtotal:			3.8	\$3,537.00

Professional	Level	Rate	Hours	Fees
<i>Non-Working Travel</i>				
Taylor, Jbe	Senior Consultant	\$545.00	1.7	\$926.50
Professional Subtotal:			1.7	\$926.50

Professional	Level	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
Bates, Jhn	Partner/Principal	\$960.00	3.4	\$3,264.00
Boyle, Matthew	Partner/Principal	\$960.00	237.8	\$228,288.00
Della Rossa, Carolyn	Partner/Principal	\$960.00	6.2	\$5,952.00
Fogarty, Margaret	Partner/Principal	\$960.00	4.1	\$3,936.00
Fonseca, Mike	Partner/Principal	\$960.00	40.4	\$38,784.00
Forrest, Jnathan	Partner/Principal	\$960.00	23.2	\$22,272.00
Gibian, Craig	Partner/Principal	\$960.00	1.4	\$1,344.00
Huston, Michael	Partner/Principal	\$960.00	4.6	\$4,416.00

Kohberger, Mary Pat	Managing Director	\$960.00	0.5	\$480.00
Kopp, Greg	Managing Director	\$960.00	7.8	\$7,488.00
Lo, Jerry	Managing Director	\$960.00	0.5	\$480.00
Moons, Laurent	Partner/Principal	\$960.00	3.0	\$2,880.00
Ng, Linda	Managing Director	\$960.00	15.6	\$14,976.00
Penico, Victor	Managing Director	\$960.00	0.3	\$288.00
Rohrs, Jane	Managing Director	\$960.00	1.0	\$960.00
Shurin, Sandy	Partner/Principal	\$960.00	1.5	\$1,440.00
Sullivan, Brian	Managing Director	\$960.00	35.5	\$34,080.00
Van Gelder, Jeff	Partner/Principal	\$960.00	153.9	\$147,744.00
Wood, Robert	Partner/Principal	\$960.00	0.4	\$384.00
Brenner, Myles	Senior Manager	\$815.00	1.5	\$1,222.50
Digirolamo, Laura	Senior Manager	\$815.00	12.0	\$9,780.00
Dumeresque, Laura	Senior Manager	\$815.00	3.3	\$2,689.50
Fundter, Arjan	Senior Manager	\$815.00	2.0	\$1,630.00
Horiuchi, Yuji	Senior Manager	\$815.00	7.5	\$6,112.50
Jett, Kevin	Senior Manager	\$815.00	54.1	\$44,091.50
Jove, Nathalia	Senior Manager	\$815.00	4.3	\$3,504.50
Maywald, Andreas	Senior Manager	\$815.00	9.4	\$7,661.00
McDonald, Michael	Senior Manager	\$815.00	38.5	\$31,377.50
Newport, Cathy	Senior Manager	\$815.00	4.9	\$3,993.50
Serrano, Alfredo	Senior Manager	\$815.00	161.4	\$131,541.00
Tessier, Jean	Senior Manager	\$815.00	11.5	\$9,372.50
Wiggins, Brian	Senior Manager	\$815.00	0.5	\$407.50
Zenker, Merten	Senior Manager	\$815.00	7.9	\$6,438.50
Flaherty, Declan	Manager	\$700.00	1.2	\$840.00
Goudsmit, Jeroen	Manager	\$700.00	2.5	\$1,750.00
Hybl, Claire	Manager	\$700.00	39.7	\$27,790.00
Mathews, Ariel	Manager	\$700.00	72.9	\$51,030.00
Pittman, Preston	Manager	\$700.00	14.2	\$9,940.00
Burdis, Andy	Senior Consultant	\$545.00	4.7	\$2,561.50
Caissie, Andre	Senior Consultant	\$545.00	18.7	\$10,191.50
Chapple, Joshua	Senior Consultant	\$545.00	19.8	\$10,791.00
Giordano, Michael	Senior Consultant	\$545.00	8.6	\$4,687.00
Regnier, Lin	Senior Consultant	\$545.00	191.4	\$104,313.00
Taylor, Joe	Senior Consultant	\$545.00	238.0	\$129,710.00
Van Wel, Joris	Senior Consultant	\$545.00	1.0	\$545.00
Aubuchon, Madison	Consultant	\$445.00	11.2	\$4,984.00
Bachu, Anish	Consultant	\$445.00	31.9	\$14,195.50
Kothari, Krisha	Consultant	\$445.00	6.4	\$2,848.00
Petersen, Cam	Consultant	\$445.00	40.3	\$17,933.50
Simmen, Megan	Consultant	\$445.00	7.7	\$3,426.50
Professional Subtotal:			1,570.1	\$1,176,814.50

Professional	Level	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
Boyle, Matt	Partner/Principal	\$960.00	3.6	\$3,456.00
Serrano, Alfredo	Senior Manager	\$815.00	1.2	\$978.00
Regnier, Lin	Senior Consultant	\$545.00	1.6	\$872.00

Taylor, Jbe	Senior Consultant	\$545.00	12.2	\$6,649.00
McDonald, Carisa	Senior Consultant	\$275.00	8.3	\$2,282.50
Gutierrez, Dalia	Consultant	\$250.00	7.9	\$1,975.00
Praful, Jain	Consultant	\$225.00	24.5	\$5,512.50
Verma, Anshu	Consultant	\$225.00	5.6	\$1,260.00
Professional Subtotal:			64.9	\$22,985.00

Total 1,640.5 \$1,204,263.00

Adjustment

Less: 50% Non-Working Travel Reduction (\$463.25)

Total Average hourly rate: \$ 733.80 1,640.5 \$1,203,799.75

CUMULATIVE FEES BY CATEGORY SUMMARY

For the Period June 4, 2023 through November 17, 2023

Categories	Hours	Fees
Firm Retention	3.8	\$3,537.00
Non-Working Travel	1.7	\$926.50
Preparation of Fee Applications	64.9	\$22,985.00
Tax Restructuring Services	1,570.1	\$1,176,814.50
Fees Category Subtotal :	1,640.5	\$1,204,263.00
Less: 50% Non-Working Travel Reduction	\$	(463.25)
Total Fees Requested		\$1,203,799.75

CUMULATIVE EXPENSES BY CATEGORY SUMMARY

For the Period June 4, 2023 through November 17, 2023

Expense Categories	Total Expenses for the Period
Airfare	\$448.16
Hotel	\$200.75
Taxi	\$159.10
Expense Category Subtotal :	\$808.01

**UNITED STATES BANKRUPTCY COURT
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In re:)	
)	Chapter 11
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CYXTERA TECHNOLOGIES, INC., <i>et al.</i> , ¹)	Case No. 23-14853 (JKS)
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Debtors.)	(Jointly Administered)
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**FINAL FEE APPLICATION OF DELOITTE TAX LLP
FOR COMPENSATION OF SERVICES RENDERED AND REIMBURSEMENT
OF EXPENSES INCURRED AS TAX ADVISORY SERVICES PROVIDER TO THE
DEBTORS FOR THE PERIOD FROM JUNE 4, 2023 THROUGH NOVEMBER 17, 2023**

Deloitte Tax LLP (“Deloitte Tax” or the “Applicant”), tax advisory services provider to Cyxtera Technologies, Inc. and its affiliated debtor entities as debtors and debtors-in-possession (collectively, the “Debtors”) in these chapter 11 cases, hereby seeks final allowance and payment of compensation and reimbursement of expenses pursuant to section 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and rules 2016-1 and 2016-4 of the Local Rules of the United States Bankruptcy Court, District of New Jersey (the “Local Rules”), for the period commencing June 4, 2023 through November 17, 2023 (the “Final Application Period”). In support of this final fee application (the “Final Fee Application”), Deloitte Tax respectfully represents as follows:

JURISDICTION

1. The United States Bankruptcy Court for the District of New Jersey (the “Court”) has subject matter jurisdiction to consider and determine this matter pursuant to 28 U.S.C. §§ 157

¹ A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors’ claims and noticing agent at <https://www.kccllc.net/cyxtera>. The location of Debtor Cyxtera Technologies, Inc.’s principal place of business and the Debtors’ service address in these chapter 11 cases is: 2333 Ponce de Leon Boulevard, Ste. 900, Coral Gables, Florida 33134.

and 1334 and the *Standing Order of Reference to the Bankruptcy Court Under Title 11*, entered July 23, 1984, and amended on September 18, 2012 (Simandle, C.J.). This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

STATUTORY BASIS

2. The statutory predicates for the relief requested herein are: (i) sections 330 and 331 of the Bankruptcy Code; (ii) rule 2016 of the Bankruptcy Rules; and (iii) rules 2016-1 and 2016-4 of the Local Rules.

BACKGROUND

3. On June 4, 2023 (the “Petition Date”), the Debtors filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code. The Debtors are authorized to continue to operate their businesses and manage their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

4. No request has been made for the appointment of a trustee or examiner in these chapter 11 cases.

5. On June 21, 2023, the United States Trustee for the District of New Jersey (the “U.S. Trustee”) appointed an official committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code [Docket No. 133].

6. On July 21, 2023, the Court entered the *Administrative Fee Order Establishing Procedures for the Allowance and Payment of Interim Compensation and Reimbursement of Expenses of Professionals Retained by Order of this Court* [Docket No. 305] (the “Compensation Order”), which generally sets forth the procedures for interim compensation and expense reimbursement for retained professionals.

RETENTION OF DELOITTE TAX LLP

7. On July 22, 2023, the Debtors filed the *Debtors' Application for Entry of an Order Authorizing the Debtors to Retain and Employ Deloitte Tax LLP as Tax Services Provider Effective as of the Petition Date* [Docket No. 325] (the "Retention Application").

8. On August 8, 2023, the Court entered an order approving the Retention Application [Docket No. 376] (the "Retention Order").

RELIEF REQUESTED

9. By this Final Fee Application, Deloitte Tax respectfully requests final allowance of \$1,203,799.75, which represents 100% compensation for professional services rendered to the Debtors, together with reimbursement for actual and necessary expenses in the amount of \$808.01, for a total requested allowance of fees and expenses of \$1,204,607.76 incurred during the Final Application Period. Deloitte Tax submits this Final Fee Application in accordance with the Compensation Order and the Retention Order. All services for which Deloitte Tax requests compensation were performed for the Debtors.

BASIS FOR RELIEF

10. This is the first and final fee application filed by Deloitte Tax in these cases. In connection with the professional services rendered, by this Final Fee Application, Deloitte Tax seeks compensation in the amount of \$1,203,799.75. The Applicant maintains computerized records of the time expended in the rendering of the professional services required by the Debtors. These records are maintained in the ordinary course of the Applicant's business. A detailed statement of hours spent rendering professional services to the Debtors in support of Deloitte Tax's request for compensation for fees incurred during the Final Application Period is attached hereto as **Exhibit A**. **Exhibit A**: (i) identifies the professionals and paraprofessionals that rendered

services in each project category; and (ii) describes each service such professional or paraprofessional performed.

11. Deloitte Tax also maintains computerized records of all expenses incurred in connection with the performance of professional services. By this Final Fee Application, Deloitte Tax also seeks expense reimbursement of \$808.01 during the Final Application Period. A summary of actual and necessary expenses incurred by Deloitte Tax during the Final Application Period is attached hereto as **Exhibit B**. Deloitte Tax does not charge for photocopying, out-going facsimile transmissions, or long-distance telephone calls or faxes. Deloitte Tax customarily charges for conference call expenses.

12. No agreement or understanding exists between Deloitte Tax and any nonaffiliated or unrelated person or persons for the sharing of compensation received or to be received for professional services rendered in or in connection with these cases.

DESCRIPTION OF SERVICES RENDERED

13. Deloitte Tax provides below an overview of the services it rendered as tax advisory services provider to the Debtors during the Final Application Period. Detailed descriptions of these services, the amount of fees incurred, the amount of hours spent providing services, and the actual and necessary expenses incurred in providing such services throughout the Final Application Period are also provided in the attached exhibits.

Tax Restructuring Services:

Hours 1,570.1, Amount \$1,176,814.50

- Deloitte Tax assisted the Debtors with the preparation of tax modeling to assess the U.S. federal income tax implications of liquidating, disposing of assets, merging or converting entities as part of multiple proposed restructuring alternatives, including the effects on

federal and state tax attributes, state incentives, apportionment and other tax planning. The components of the tax modeling included the following:

- Assessing the implications of cancellation of debt income for tax purposes under Internal Revenue Code (“IRC”) section 108;
 - Analyzing the Debtors’ post-restructuring or post-bankruptcy tax attributes (tax basis in assets, tax basis in subsidiary stock, and net operating loss carryovers) available under the applicable tax regulations and the reduction of such attributes based on the Debtors’ operating projections, including a technical analysis of the effects of Treasury Regulation section 1.1502-28 and the interplay with IRC sections 108 and 1017;
 - Analyzing the effects of tax rules under IRC section 382 pertaining to the post-bankruptcy net operating loss carryovers and limitations on their utilization;
 - Analyzing the Debtors net built-in gain or net built-in loss position at the time of “ownership change” (as defined under IRC section 382), including limitations on use of tax losses generated from post-restructuring or post-bankruptcy asset or stock sales; and
 - Preparing multi-year taxable income projections under various potential restructuring scenarios, as well as taxable asset and stock sale calculations for Debtors’ U.S. and non-U.S. businesses.
- Deloitte Tax also assisted the Debtors with the preparation of a transaction step plan to assess the foreign tax implications of settling certain intercompany balances with the Debtors’ non-U.S. subsidiaries prior to the proposed restructuring transaction.

Firm Retention:

Hours 3.8 Amount \$3,537.00

- Deloitte Tax prepared and/or reviewed Deloitte Tax's retention documents, including its engagement letters and declaration in support of its retention.

Non-Working Travel:

Hours 1.7 Amount \$926.50

- Deloitte Tax's professionals traveled to the Debtors' offices to meet with the Debtors' management and staff regarding the services described herein. Non-working travel time is voluntarily reduced by 50% of the total fees incurred in this category. Travel time is computed from the time the individual leaves the location from which he or she departs until arrival at the designated location.

Preparation of Fee Applications:

Hours 64.9 Amount \$22,985.00

- Deloitte Tax prepared Deloitte Tax's first, second, third, fourth, fifth and sixth monthly fee statements to be filed with the Court.

**ALLOWANCE OF COMPENSATION
AND ACTUAL AND NECESSARY EXPENSES**

14. Because of the benefits realized by the Debtors, the nature of services provided, the amount of work done, the time consumed and the skill required, Deloitte Tax requests that it be allowed, on a final basis, compensation for the professional services rendered during the Final Application Period in the sum of \$1,203,799.75.

15. During the Final Application Period, allowance of compensation in the amount requested would result in a blended hourly billing rate for professionals of approximately \$733.80.

16. Deloitte Tax respectfully submits that the professional services rendered by Deloitte Tax for the Debtors during the Final Application Period were reasonable, necessary and appropriate to the administration of these chapter 11 cases and related matters.

17. Deloitte Tax has disbursed, and requests reimbursement for, a total of \$808.01 in expenses. In providing professional services for the Debtors during the Final Application Period, which represents actual, necessary expenses incurred in the rendition of professional services in these chapter 11 cases.

18. Deloitte Tax believes that the actual expenses incurred in providing professional services during the Final Application Period were necessary, reasonable and justified under the circumstances to provide services to the Debtors in these chapter 11 cases.

DELOITTE TAX'S REQUESTED FEES SHOULD BE ALLOWED BY THIS COURT

19. Section 330 of the Bankruptcy Code provides that a court may award a professional employed under section 327 of the Bankruptcy Code “reasonable compensation for actual, necessary services rendered . . . and reimbursement for actual, necessary expenses.” 11 U.S.C. § 330(a)(1). Section 330 sets forth the criteria for the award of compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded . . . the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (a) the time spent on such services; the rates charged for such services;
- (b) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (c) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (d) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (e) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

20. In the instant case, Deloitte Tax respectfully submits that the services for which it seeks compensation in this Final Application Period were necessary for and beneficial to the Debtors and were performed economically, effectively, and efficiently. Deloitte Tax further submits that the compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtors. Further, in accordance with the factors enumerated in section 330 of the Bankruptcy Code, the amount of fees requested is fair and reasonable given: (i) the complexity of these cases; (ii) the time expended; (iii) the nature and extent of the services rendered; (iv) the value of such services; and (v) the costs of comparable services other than in a case under the Bankruptcy Code. Accordingly, the approval of the compensation sought herein is warranted.

CERTIFICATE OF COMPLIANCE AND WAIVER

21. The undersigned representative of Deloitte Tax certifies that Deloitte Tax has reviewed the requirements of rule 2016-1 of the Local Rules and that the Final Fee Application substantially complies with that Local Rule. To the extent that the Final Fee Application does not comply in all respects with the requirements of Local Rule 2016-1, Deloitte Tax believes that such deviations are not material and respectfully requests that any such requirement be waived.

WHEREFORE, Deloitte Tax respectfully requests that the Court enter an order:

(i) granting final allowance of compensation for professional services rendered to the Debtors by Deloitte Tax during for the Final Application Period in the amount of \$1,203,799.75, for compensation for professional services rendered during the Final Application Period; (ii) granting the reimbursement, on a final basis, of \$808.01 of the actual and necessary expenses incurred by Deloitte Tax in these cases during the Final Application Period; (iii) authorizing and directing the Debtors to pay all such amounts to Deloitte Tax to the extent not previously paid; and (iv) granting such other and relief as may be just and proper.

Dated: January 25, 2024
Miami, Florida

Respectfully submitted,

DELOITTE TAX LLP

/s/ Jeffrey van Gelder
Jeffrey van Gelder
Partner
600 Brickell Avenue, Ste. 3700
Miami, FL 33131-3090
Telephone: 305.372.3221
Facsimile: 305.960.1365

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY**

In re:)	
)	Chapter 11
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CYXTERA TECHNOLOGIES, INC, <i>et al.</i> , ¹)	Case No. 23-14853 (JKS)
)	
Debtors.)	(Jointly Administered)
)	

CERTIFICATION OF JEFFEREY VAN GELDER

Jeffrey van Gelder, deposes and says:

- 1) I am a partner in the applicant firm, Deloitte Tax LLP.
- 2) I have personally led, as the partner, the professional services rendered by Deloitte Tax LLP, as tax services provider and am familiar with all work performed for the Debtors by the personnel of my firm.
- 3) I have reviewed the foregoing Application and the facts set forth therein are true and correct to the best of my knowledge, information, and belief.

Date: January 25, 2024

/s/ Jeffrey van Gelder
Jeffrey van Gelder
Partner

¹ A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors' claims and noticing agent at <https://www.kccllc.net/cyxtera>. The location of Debtor Cyxtera Technologies, Inc.'s principal place of business and the Debtors' service address in these chapter 11 cases is: 2333 Ponce de Leon Boulevard, Ste. 900, Coral Gables, Florida 33134.

EXHIBIT A

Professional Services from the Period
June 4, 2023 through November 17, 2023

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Cyxtera Technologies, Inc., et al.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Firm Retention</i>				
07/21/2023				
Van Gelder, Jeff	Review final Deloitte tax retention application.	\$960.00	0.4	\$384.00
10/23/2023				
Al Hashimi, Sam	Call with M. Rothchild (Deloitte) to discuss onboarding of UK firm for Cyxtera's Chapter 11 process.	\$945.00	0.5	\$472.50
Al Hashimi, Sam	Prepare conflict check assessment for Cyxtera Technologies, Inc. as part of client onboarding process.	\$945.00	0.2	\$189.00
Al Hashimi, Sam	Review email and attachments received from M. Fonseca (Deloitte) concerning Cyxtera's restructuring process - specifically the tax restructuring letter and statement of work.	\$945.00	1.0	\$945.00
10/24/2023				
Al Hashimi, Sam	Call with M. Saunderson (Deloitte) to discuss onboarding process and administrative items in relation to Cyxtera's Chapter 11 restructuring process.	\$945.00	0.4	\$378.00
Saunderson, Mark	Call with S. Al-Hashimi (Deloitte) to discuss onboarding process and administrative items in relation to Cyxtera's Chapter 11 restructuring process.	\$1,215.00	0.4	\$486.00
10/30/2023				
Al Hashimi, Sam	Review client due diligence procedures in respect of onboarding Cyxtera Technologies, Inc.	\$945.00	0.2	\$189.00
Lyepyeyko, Ivanna	Draft email to S. Al-Hashimi (Deloitte) in relation to client due diligence matters.	\$705.00	0.7	\$493.50
Subtotal for Firm Retention:			3.8	\$3,537.00

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Cyxtera Technologies, Inc., et al.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees	
<i>Non-Working Travel</i>					
06/28/2023					
Taylor, Joe	Travel from Atlanta to Washington for team meetings in McLean, Virginia office.	\$545.00	1.7	\$926.50	
Subtotal for Non-Working Travel:			1.7	\$926.50	
<i>Preparation of Fee Applications</i>					
08/24/2023					
Gutierrez, Dalia	Organize data period June 4, 2023 through July 31, 2023 in preparation for the monthly fee application.	\$250.00	0.7	\$175.00	
09/01/2023					
Praful, Jain	Review fee detail for the period of July 2023 fee application.	\$225.00	2.0	\$450.00	
09/05/2023					
Praful, Jain	Continue to review fee detail for the period of July 2023 fee application.	\$225.00	2.0	\$450.00	
09/06/2023					
Gutierrez, Dalia	Pull August 2023 data in preparation for the monthly fee application.	\$250.00	0.5	\$125.00	
09/07/2023					
Verma, Anshu	Review fee detail for the period of June 4 - July 31 of 2023 fee application.	\$225.00	2.6	\$585.00	
09/11/2023					
Praful, Jain	Update fee detail for the period of July 2023 fee application.	\$225.00	1.0	\$225.00	
09/12/2023					
Praful, Jain	Review fee detail for the period of Aug 2023 fee application.	\$225.00	3.0	\$675.00	
	Praful, Jain	Continue to review fee detail for the period of Aug 2023 fee application.	\$225.00	2.5	\$562.50
09/21/2023					
Praful, Jain	Review fee detail for the period of July 2023 fee application.	\$225.00	8.0	\$1,800.00	

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Cyxtera Technologies, Inc., et al.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
09/22/2023				
Praful, Jain	Continue to review fee detail for the period of July 2023 fee application.	\$225.00	2.0	\$450.00
09/29/2023				
Serrano, Alfredo	Review work-in-progress to estimate fees to date.	\$815.00	0.3	\$244.50
10/04/2023				
McDonald, Carisa	Prepare July 2023 monthly fee statement.	\$275.00	2.1	\$577.50
Praful, Jain	Review fee detail for the period of August 2023 fee application.	\$225.00	4.0	\$900.00
10/12/2023				
Regnier, Lin	Review fee detail for the period of July 2023 fee application.	\$545.00	1.6	\$872.00
Verma, Anshu	Review fee detail for September 2023 fee application.	\$225.00	1.5	\$337.50
10/17/2023				
Serrano, Alfredo	Review fee application for September 2023 and correspond with J. Taylor (Deloitte) regarding the same.	\$815.00	0.6	\$489.00
10/18/2023				
Boyle, Matt	Review to comment on June 2023 and July 2023 Deloitte Tax LLP bankruptcy fee application.	\$960.00	2.2	\$2,112.00
10/19/2023				
McDonald, Carisa	Review July 2023 monthly fee statement.	\$275.00	1.3	\$357.50
10/27/2023				
Serrano, Alfredo	Review email correspondences from J. Taylor (Deloitte) regarding September 2023 fee application.	\$815.00	0.3	\$244.50
Taylor, Joe	Finalize September 2023 fee application.	\$545.00	0.3	\$163.50
10/30/2023				
Gutierrez, Dalia	Review August 2023 fee detail in preparation for the monthly fee application.	\$250.00	1.4	\$350.00

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
10/30/2023				
Gutierrez, Dalia	Review September 2023 fee detail in preparation for the monthly fee application.	\$250.00	2.3	\$575.00
Verma, Anshu	Review fee detail for September 2023 fee application.	\$225.00	1.5	\$337.50
10/31/2023				
Gutierrez, Dalia	Prepare exhibits and charts for the August 2023 monthly fee application.	\$250.00	1.3	\$325.00
Gutierrez, Dalia	Prepare exhibits and charts for the September 2023 monthly fee application.	\$250.00	1.2	\$300.00
11/01/2023				
McDonald, Carisa	Prepare September 2023 monthly fee statements.	\$275.00	1.4	\$385.00
McDonald, Carisa	Prepare August 2023 monthly fee statements.	\$275.00	2.2	\$605.00
11/02/2023				
Taylor, Joe	Continue to review August 2023 fee application for submission to Bankruptcy Court.	\$545.00	1.5	\$817.50
11/03/2023				
Taylor, Joe	Review August 2023 fee application for submission to Bankruptcy Court.	\$545.00	4.1	\$2,234.50
11/06/2023				
Gutierrez, Dalia	Pull October 2023 data for the monthly fee application.	\$250.00	0.5	\$125.00
Taylor, Joe	Complete review/markup of August 2023 fee application and send to engagement team.	\$545.00	2.4	\$1,308.00
Taylor, Joe	Email L. Regnier (Deloitte) pertaining to review of August 2023 fee application.	\$545.00	0.3	\$163.50
11/07/2023				
Taylor, Joe	Complete review/markup of September 2023 fee application and send to engagement team.	\$545.00	3.6	\$1,962.00

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
11/10/2023				
Boyle, Matt	Continue to review August 2023 bankruptcy fee application for Deloitte Tax advisory services.	\$960.00	0.4	\$384.00
11/13/2023				
Boyle, Matt	Review August 2023 bankruptcy fee application for Deloitte Tax advisory services.	\$960.00	1.0	\$960.00
11/15/2023				
McDonald, Carisa	Review August 2023 monthly fee statement.	\$275.00	1.3	\$357.50
Subtotal for Preparation of Fee Applications:			64.9	\$22,985.00

Tax Restructuring Services

06/20/2023				
Jett, Kevin	Review prior earnings and profits analysis and prepare draft of initial data to share it with J V. Gelder (Deloitte).	\$815.00	0.6	\$489.00
Mathews, Ariel	Prepare template to be used by J. Taylor (Deloitte) for the bankruptcy tax model.	\$700.00	0.5	\$350.00
Mathews, Ariel	Call with J. Taylor (Deloitte) to discuss first step in building out bankruptcy tax model.	\$700.00	0.3	\$210.00
Taylor, Joe	Call with A. Mathews (Deloitte) to discuss first step in building out bankruptcy tax model.	\$545.00	0.3	\$163.50
06/22/2023				
Boyle, Matt	Call with M. McDonald, J. Forrest, J V. Gelder, P. Pittman (Deloitte) to discuss Cyxtera organizational structure and transaction history relevant to restructuring tax analysis.	\$960.00	0.8	\$768.00
Boyle, Matt	Call with J V. Gelder (Deloitte) to discuss tax restructuring workstreams and timeline for preliminary modeling for federal income tax impacts of proposed bankruptcy scenarios.	\$960.00	0.5	\$480.00

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
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Tax Restructuring Services

06/22/2023

Boyle, Matt	Call with H. Xu (Cyxtera), J. Mendelsohn (Guggenheim), B. Schreiner (Kirkland and Ellis), R. Li (Alix), J. Forrest, J V. Gelder, M. Fonseca, M. McDonald, P. Pittman (Deloitte) to discuss restructuring timeline and tax workstreams.	\$960.00	0.6	\$576.00
Boyle, Matt	Call with H. Xu (Cyxtera), M. McDonald, J V. Gelder, P. Pittman (Deloitte) to discuss agenda for tax restructuring update call with advisors J. Mendelsohn (Guggenheim), B. Schreiner (Kirkland and Ellis), and R. Li (Alix).	\$960.00	0.3	\$288.00
Fonseca, Mike	Call with H. Xu (Cyxtera), J. Mendelsohn (Guggenheim), B. Schreiner (Kirkland and Ellis), R. Li (Alix), J. Forrest, J V. Gelder, M. Boyle, M. McDonald, P. Pittman (Deloitte) to discuss restructuring timeline and tax workstreams.	\$960.00	0.6	\$576.00
Forrest, Jonathan	Call with H. Xu (Cyxtera), J. Mendelsohn (Guggenheim), B. Schreiner (Kirkland and Ellis), R. Li (Alix), J V. Gelder, M. Boyle, M. Fonseca, M. McDonald, P. Pittman (Deloitte) to discuss restructuring timeline and tax workstreams.	\$960.00	0.6	\$576.00
Forrest, Jonathan	Call with M. McDonald, J V. Gelder, M. Boyle, P. Pittman (Deloitte) to discuss Cyxtera organizational structure and transaction history relevant to restructuring tax analysis.	\$960.00	0.8	\$768.00
McDonald, Michael	Call with H. Xu (Cyxtera), J V. Gelder, P. Pittman, and M. Boyle (Deloitte) to discuss agenda for tax restructuring update call with advisors J. Mendelsohn (Guggenheim), B. Schreiner (Kirkland and Ellis), and R. Li (Alix).	\$815.00	0.3	\$244.50

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/22/2023				
McDonald, Michael	Call with J. Forrest, J V. Gelder, M. Boyle, P. Pittman (Deloitte) to discuss Cyxtera organizational structure and transaction history relevant to restructuring tax analysis.	\$815.00	0.8	\$652.00
McDonald, Michael	Call with H. Xu (Cyxtera), J. Mendelsohn (Guggenheim), B. Schreiner (Kirkland and Ellis), R. Li (Alix), J. Forrest, J V. Gelder, M. Boyle, M. Fonseca, P. Pittman (Deloitte) to discuss restructuring timeline and tax workstreams.	\$815.00	0.6	\$489.00
McDonald, Michael	Call with H. Xu (Cyxtera) to discuss information requests associated with the buildout framework to bankruptcy tax model.	\$815.00	0.9	\$733.50
Pittman, Preston	Call with H. Xu (Cyxtera), M. McDonald, J V. Gelder, and M. Boyle (Deloitte) to discuss agenda for tax restructuring update call with advisors J. Mendelsohn (Guggenheim), B. Schreiner (Kirkland and Ellis), and R. Li (Alix).	\$700.00	0.3	\$210.00
Pittman, Preston	Call with H. Xu (Cyxtera), J. Mendelsohn (Guggenheim), B. Schreiner (Kirkland and Ellis), R. Li (Alix), J. Forrest, J V. Gelder, M. Boyle, M. Fonseca, M. McDonald (Deloitte) to discuss restructuring timeline and tax workstreams.	\$700.00	0.6	\$420.00
Pittman, Preston	Call with M. McDonald, J. Forrest, J V. Gelder, M. Boyle (Deloitte) to discuss Cyxtera organizational structure and transaction history relevant to restructuring tax analysis.	\$700.00	0.8	\$560.00
Van Gelder, Jeff	Call with H. Xu (Cyxtera), M. McDonald, P. Pittman, and M. Boyle (Deloitte) to discuss agenda for tax restructuring update call with advisors J. Mendelsohn (Guggenheim), B. Schreiner (Kirkland and Ellis), and R. Li (Alix).	\$960.00	0.3	\$288.00

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/22/2023				
Van Gelder, Jeff	Call with M. McDonald, J. Forrest, M. Boyle, P. Pittman (Deloitte) to discuss Cyxtera organizational structure and transaction history relevant to restructuring tax analysis.	\$960.00	0.8	\$768.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to discuss tax restructuring workstreams and timeline for preliminary modeling for federal income tax impacts of proposed bankruptcy scenarios.	\$960.00	0.5	\$480.00
Van Gelder, Jeff	Call with H. Xu (Cyxtera), J. Mendelsohn (Guggenheim), B. Schreiner (Kirkland and Ellis), R. Li (Alix), J. Forrest, M. Boyle, M. Fonseca, M. McDonald, P. Pittman (Deloitte) to discuss restructuring timeline and tax workstreams.	\$960.00	0.6	\$576.00
06/23/2023				
Bachu, Anish	Update Federal net operating loss tracker with formulas.	\$445.00	1.8	\$801.00
Bachu, Anish	Update Cyxtera organizational chart in legal entity control sheet for employer identification numbers.	\$445.00	2.2	\$979.00
Boyle, Matt	Call with A. Mathews (Deloitte) to discuss the organizational structure of Cyxtera's domestic consolidated group.	\$960.00	0.9	\$864.00
Boyle, Matt	Meeting with J V. Gelder (Deloitte) to review Cyxtera legal entity history from 2017 merger and acquisition transactions.	\$960.00	1.9	\$1,824.00
Jett, Kevin	Review initial tax stock basis data provided by M. Boyle (Deloitte).	\$815.00	0.7	\$570.50
Mathews, Ariel	Call with J. Taylor (Deloitte) to discuss and distinguish regarded entities, disregarded entities, and controlled foreign corporations in organizational chart.	\$700.00	1.1	\$770.00

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/23/2023				
Mathews, Ariel	Call with J. Taylor (Deloitte) to discuss updates to consolidated tax basis balance sheet workpaper in bankruptcy model.	\$700.00	1.2	\$840.00
Mathews, Ariel	Call with J. Taylor (Deloitte) to discuss initial responses to information document request received from A. Shah (Cyxtera) and building out framework to bankruptcy tax model.	\$700.00	0.4	\$280.00
Mathews, Ariel	Call with J. Taylor (Deloitte) to discuss tax attribute carryforward updates in bankruptcy tax model.	\$700.00	1.8	\$1,260.00
Mathews, Ariel	Call with M. Boyle (Deloitte) to discuss the organizational structure of Cyxtera's domestic consolidated group.	\$700.00	0.9	\$630.00
Mathews, Ariel	Review tax basis balance sheets provided by A. Shah (Cyxtera) for purpose of building out the bankruptcy tax model.	\$700.00	2.5	\$1,750.00
Taylor, Joe	Build out tax bankruptcy model for Cyxtera-provided organizational charts, tax basis balance sheets, and tax attribute carryforward schedules.	\$545.00	1.9	\$1,035.50
Taylor, Joe	Call with A. Mathews (Deloitte) to discuss initial responses to information document request received from A. Shah (Cyxtera) and building out framework to bankruptcy tax model.	\$545.00	0.4	\$218.00
Taylor, Joe	Call with A. Mathews (Deloitte) to discuss and distinguish regarded entities, disregarded entities, and controlled foreign corporations in organizational chart.	\$545.00	1.1	\$599.50
Taylor, Joe	Call with A. Mathews (Deloitte) to discuss updates to consolidated tax basis balance sheet workpaper in bankruptcy model.	\$545.00	1.2	\$654.00

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
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Tax Restructuring Services

06/23/2023

Taylor, Joe	Update pre-emergence tax basis balance sheet for organizational charts and entity-by-entity tax basis balance sheets provided by A. Shah (Cyxtera).	\$545.00	1.1	\$599.50
Taylor, Joe	Update attribute reduction amounts for tax attribute carryforward schedules provided by A. Shah (Cyxtera).	\$545.00	0.6	\$327.00
Taylor, Joe	Call with A. Mathews (Deloitte) to discuss tax attribute carryforward updates in bankruptcy tax model.	\$545.00	1.8	\$981.00
Van Gelder, Jeff	Meeting with M. Boyle (Deloitte) to review Cyxtera legal entity history from 2017 merger and acquisition transactions.	\$960.00	1.9	\$1,824.00

06/24/2023

Mathews, Ariel	Address questions from J. Taylor (Deloitte) related to the preparation of the tax basis balance sheet within the bankruptcy tax model.	\$700.00	1.1	\$770.00
Taylor, Joe	Update attribute reduction model for tax basis balance sheet build out and tax attribute carryforward schedules provided by A. Shah (Cyxtera).	\$545.00	2.9	\$1,580.50

06/26/2023

Boyle, Matt	Review net operating loss carryover legal entity allocation schedules provided by H. Xu (Cyxtera).	\$960.00	0.4	\$384.00
Boyle, Matt	Call with H. Xu (Cyxtera), M. McDonald, J. Forrest, J V. Gelder, M. Fonseca, M. Huston, K. Jett, A. Mathews, P. Pittman (Deloitte) to discuss status of restructuring tax analysis.	\$960.00	1.3	\$1,248.00
Boyle, Matt	Review entity-by-entity tax basis balance sheet and preliminary data including tax attribute carryover schedules provided by A. Shah (Cyxtera).	\$960.00	0.6	\$576.00

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/26/2023				
Boyle, Matt	Call with J V. Gelder, J. Forrest, P. Pittman (Deloitte) to discuss Cyxtera legal entity transaction history and tax stock basis differences.	\$960.00	0.4	\$384.00
Fonseca, Mike	Call with H. Xu (Cyxtera), M. McDonald, J. Forrest, J V. Gelder, M. Huston, M. Boyle, K. Jett, A. Mathews, P. Pittman (Deloitte) to discuss status of restructuring tax analysis.	\$960.00	1.3	\$1,248.00
Forrest, Jonathan	Call with H. Xu (Cyxtera), M. McDonald, J V. Gelder, M. Fonseca, M. Huston, M. Boyle, K. Jett, A. Mathews, P. Pittman (Deloitte) to discuss status of restructuring tax analysis.	\$960.00	1.3	\$1,248.00
Forrest, Jonathan	Call with J V. Gelder, P. Pittman, M. Boyle (Deloitte) to discuss Cyxtera legal entity transaction history and tax stock basis differences.	\$960.00	0.4	\$384.00
Huston, Michael	Call with H. Xu (Cyxtera), M. McDonald, J. Forrest, J V. Gelder, M. Fonseca, M. Boyle, K. Jett, A. Mathews, P. Pittman (Deloitte) to discuss status of restructuring tax analysis.	\$960.00	1.3	\$1,248.00
Huston, Michael	Call with K. Jett (Deloitte) to discuss start of tax stock basis study.	\$960.00	0.2	\$192.00
Jett, Kevin	Discussion with C. Petersen (Deloitte) for tax stock basis calculation.	\$815.00	0.3	\$244.50
Jett, Kevin	Call with M. Huston (Deloitte) to discuss start of tax stock basis study.	\$815.00	0.2	\$163.00
Jett, Kevin	Review tax basis documentation provided by M. Boyle (Deloitte) for purposes of analyzing tax basis of domestic subsidiaries.	\$815.00	1.2	\$978.00
Jett, Kevin	Call with H. Xu (Cyxtera), M. McDonald, J. Forrest, J V. Gelder, M. Fonseca, M. Huston, M. Boyle, A. Mathews, P. Pittman (Deloitte) to discuss status of restructuring tax analysis.	\$815.00	1.3	\$1,059.50

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/26/2023				
Mathews, Ariel	Call with J. Taylor (Deloitte) to discuss outstanding amount of principal and interest on debt for purpose of cancellation of debt income calculation.	\$700.00	0.6	\$420.00
Mathews, Ariel	Call with A. Serrano, J. Taylor (Deloitte) to discuss open items and status of updates with respect to building out high level organizational chart with entity-by-entity tax attribute summary in attribute reduction model.	\$700.00	0.6	\$420.00
Mathews, Ariel	Call with H. Xu (Cyxtera), M. McDonald, J. Forrest, J V. Gelder, M. Fonseca, M. Huston, M. Boyle, K. Jett, P. Pittman (Deloitte) to discuss status of restructuring tax analysis.	\$700.00	1.3	\$910.00
Mathews, Ariel	Review legal entity balance sheets in preparation for call with J. Forrest, J V. Gelder, M. Boyle, M. McDonald, M. Huston, M. Fonseca, P. Pittman (Deloitte), H. Xu (Cyxtera) to discuss tax basis of assets and status of attribute reduction model.	\$700.00	2.7	\$1,890.00
McDonald, Michael	Call with H. Xu (Cyxtera), J. Forrest, J V. Gelder, M. Fonseca, M. Huston, M. Boyle, K. Jett, A. Mathews, P. Pittman (Deloitte) to discuss status of restructuring tax analysis.	\$815.00	1.3	\$1,059.50
Petersen, Cam	Discussion with K. Jett (Deloitte) for tax stock basis calculation.	\$445.00	0.3	\$133.50
Pittman, Preston	Call with J V. Gelder, J. Forrest, M. Boyle (Deloitte) to discuss Cyxtera legal entity transaction history and tax stock basis differences.	\$700.00	0.4	\$280.00
Pittman, Preston	Call with H. Xu (Cyxtera), M. McDonald, J. Forrest, J V. Gelder, M. Fonseca, M. Huston, M. Boyle, K. Jett, A. Mathews (Deloitte) to discuss status of restructuring tax analysis.	\$700.00	1.3	\$910.00
Serrano, Alfredo	Review status of open items needed to calculate cancellation of debt income.	\$815.00	0.3	\$244.50

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/26/2023				
Serrano, Alfredo	Call with A. Mathews, J. Taylor (Deloitte) to discuss open items and status of updates with respect to building out high level organizational chart with entity-by-entity tax attribute summary in attribute reduction model.	\$815.00	0.6	\$489.00
Serrano, Alfredo	Review financial statements provided by A. Shah (Cyxtera).	\$815.00	0.8	\$652.00
Taylor, Joe	Update tax basis balance sheet build out tab in attribute reduction model.	\$545.00	1.8	\$981.00
Taylor, Joe	Update tax attributes tab in attribute reduction model with population of current tax attribute carryovers of the Cyxtera U.S. group.	\$545.00	1.8	\$981.00
Taylor, Joe	Call with A. Matthews (Deloitte) to discuss outstanding amount of principal and interest on debt for purpose of cancellation of debt income calculation.	\$545.00	0.6	\$327.00
Taylor, Joe	Call with A. Serrano, A. Mathews (Deloitte) to discuss open items and status of updates with respect to building out high level organizational chart with entity-by-entity tax attribute summary in attribute reduction model.	\$545.00	0.6	\$327.00
Taylor, Joe	Clear A. Mathew's (Deloitte) comments in tax basis balance sheet.	\$545.00	1.7	\$926.50
Van Gelder, Jeff	Call with H. Xu (Cyxtera), M. McDonald, J. Forrest, M. Fonseca, M. Huston, M. Boyle, K. Jett, A. Mathews, P. Pittman (Deloitte) to discuss status of restructuring tax analysis.	\$960.00	1.3	\$1,248.00
Van Gelder, Jeff	Review tax attribute schedules.	\$960.00	0.6	\$576.00
Van Gelder, Jeff	Review interest expense deduction memorandum.	\$960.00	0.8	\$768.00
Van Gelder, Jeff	Call with J. Forrest, P. Pittman, M. Boyle (Deloitte) to discuss Cyxtera legal entity transaction history and tax stock basis differences.	\$960.00	0.4	\$384.00

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/26/2023				
Van Gelder, Jeff	Review legal entity tax basis balance sheet.	\$960.00	0.6	\$576.00
06/27/2023				
Bachu, Anish	Call with J. Taylor (Deloitte) to update cancellation of debt slide deck for current trading prices of debt.	\$445.00	0.4	\$178.00
Bachu, Anish	Update cancellation of debt calculation based on proposed restructuring scenarios.	\$445.00	2.1	\$934.50
Bachu, Anish	Call with A. Mathews (Deloitte) to update cancellation of debt calculation template for proposed restructuring scenario.	\$445.00	0.3	\$133.50
Bachu, Anish	Update Cyxtera restructuring overview presentation for current trading prices of outstanding third-party debt instruments.	\$445.00	0.8	\$356.00
Boyle, Matt	Call with H. Xu (Cyxtera), P. Pittman, J V. Gelder, J. Forrest (Deloitte) B. Schreiner (Kirkland and Ellis), A. Brown (Guggenheim) to discuss preliminary enterprise value for use in tax restructure modeling.	\$960.00	0.5	\$480.00
Boyle, Matt	Call with A. Serrano, B. Sullivan (Deloitte) to discuss multi-state restructuring preliminary tax analysis information requests to H. Xu (Cyxtera).	\$960.00	0.5	\$480.00
Boyle, Matt	Call with J V. Gelder (Deloitte) to discuss Cyxtera third party debt interest expense allocation among consolidated group members and potential state tax implications.	\$960.00	0.3	\$288.00
Forrest, Jonathan	Call with H. Xu (Cyxtera), P. Pittman, M. Boyle, J V. Gelder (Deloitte) B. Schreiner (Kirkland and Ellis), A. Brown (Guggenheim) to discuss preliminary enterprise value for use in tax restructure modeling.	\$960.00	0.5	\$480.00

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/27/2023				
Jett, Kevin	Review provided tax returns to analyze structural changes within the Cyxtera group for tax basis.	\$815.00	1.8	\$1,467.00
Kothari, Krisha	Prepare the analysis of the common stock, preferred stock and additional paid-in capital from the balance sheet for the year 2020 to 2021 for stock basis calculation.	\$445.00	0.6	\$267.00
Kothari, Krisha	Prepare the analysis of increases and decreases to the retained earnings for stock basis calculation.	\$445.00	1.6	\$712.00
Kothari, Krisha	Prepare the analysis of the common stock, preferred stock and additional paid-in capital from the balance sheet for the year 2017 to 2019 for stock basis calculation.	\$445.00	1.4	\$623.00
Mathews, Ariel	Address questions from J. Taylor (Deloitte) related to the preparation of the bankruptcy model.	\$700.00	1.2	\$840.00
Mathews, Ariel	Review the pre- and post-attribute reduction summary slide in bankruptcy tax model.	\$700.00	1.1	\$770.00
Mathews, Ariel	Update the calculation of indicative cancellation of debt income in preparation for M. Boyle's (Deloitte) call with H. Xu (Cyxtera).	\$700.00	1.3	\$910.00
Mathews, Ariel	Call with A. Bachu (Deloitte) to update cancellation of debt calculation template for proposed restructuring scenario.	\$700.00	0.3	\$210.00
Pittman, Preston	Call with H. Xu (Cyxtera), M. Boyle, J V. Gelder, J. Forrest (Deloitte) B. Schreiner (Kirkland and Ellis), A. Brown (Guggenheim) to discuss preliminary enterprise value for use in tax restructure modeling.	\$700.00	0.5	\$350.00
Serrano, Alfredo	Review calculations of cancellation of debt income in federal bankruptcy tax model.	\$815.00	1.2	\$978.00
Serrano, Alfredo	Review attribute reduction in federal bankruptcy tax model.	\$815.00	1.2	\$978.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
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Tax Restructuring Services

06/27/2023

Serrano, Alfredo	Call with B. Sullivan, M. Boyle (Deloitte) to discuss multi-state restructuring preliminary tax analysis information requests to H. Xu (Cyxtera).	\$815.00	0.5	\$407.50
Sullivan, Brian	Call with A. Serrano, M. Boyle (Deloitte) to discuss multi-state restructuring preliminary tax analysis information requests to H. Xu (Cyxtera).	\$960.00	0.5	\$480.00
Taylor, Joe	Call with A. Bachu (Deloitte) to update cancellation of debt slide deck for current trading prices of debt.	\$545.00	0.4	\$218.00
Taylor, Joe	Update attribute reduction tabs on an entity-by-entity basis in the attribute reduction model for the completed tax basis balance sheet.	\$545.00	0.9	\$490.50
Taylor, Joe	Update the liability floor tab in attribute reduction model for the completed tax basis balance sheet.	\$545.00	0.8	\$436.00
Taylor, Joe	Update attribute reduction model for new entity by entity coding provided by H. Xu (Cyxtera) for purposes of updating tax basis balance sheet per entity.	\$545.00	2.7	\$1,471.50
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to discuss Cyxtera third party debt interest expense allocation among consolidated group members and potential state tax implications.	\$960.00	0.3	\$288.00
Van Gelder, Jeff	Call with H. Xu (Cyxtera), P. Pittman, M. Boyle, J. Forrest (Deloitte) B. Schreiner (Kirkland and Ellis), A. Brown (Guggenheim) to discuss preliminary enterprise value for use in tax restructure modeling.	\$960.00	0.5	\$480.00
Van Gelder, Jeff	Review company provided IRC Tax Code section 382 (limitation on net operating loss carryforwards) ownership shift analysis.	\$960.00	0.7	\$672.00

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/27/2023				
Van Gelder, Jeff	Review 2017 stock purchase agreements.	\$960.00	1.3	\$1,248.00
06/28/2023				
Aubuchon, Madison	Meeting with A. Mathews, J. Taylor and A. Bachu (partial) (Deloitte) to review tax basis balance sheets.	\$445.00	1.1	\$489.50
Aubuchon, Madison	Meeting with A. Bachu, A. Serrano, A. Mathews, J. Taylor (Deloitte) to discuss pre-emergence tax basis balance sheet and categorization of assets under IRC Tax Code section 1017 (discharge of indebtedness) in the attribute reduction model.	\$445.00	0.4	\$178.00
Aubuchon, Madison	Call with A. Bachu, A. Mathews, J. Taylor (Deloitte) to review first lien credit agreement for purpose of analyzing interest rate to calculate post interest accrual.	\$445.00	0.9	\$400.50
Aubuchon, Madison	Meeting with A. Bachu, A. Mathews, J. Taylor (Deloitte) to prepare summaries for tax attributes before and after presumed attribute reduction.	\$445.00	0.8	\$356.00
Aubuchon, Madison	Meeting with A. Mathews, J. Taylor, and A. Bachu (Deloitte) reviewing organizational chart before attribute reduction.	\$445.00	0.5	\$222.50
Bachu, Anish	Call with A. Mathews, J. Taylor, M. Aubuchon (Deloitte) to review first lien credit agreement for purpose of analyzing interest rate to calculate post-petition interest accrual.	\$445.00	0.9	\$400.50
Bachu, Anish	Meeting with A. Mathews, J. Taylor, M. Aubuchon (Deloitte) to review tax basis balance sheets.	\$445.00	0.8	\$356.00
Bachu, Anish	Meeting with A. Mathews, J. Taylor, M. Aubuchon (Deloitte) to prepare summaries for tax attributes before and after prospective attribute reduction.	\$445.00	0.8	\$356.00

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/28/2023				
Bachu, Anish	Meeting with M. Aubuchon, A. Serrano, A. Mathews, J. Taylor (Deloitte) to discuss pre-emergence tax basis balance sheet and categorization of assets under IRC Tax Code section 1017 (discharge of indebtedness) in the attribute reduction model.	\$445.00	0.4	\$178.00
Bachu, Anish	Meeting with A. Matthews, J. Taylor (Deloitte) to analyze restructuring term sheet filed with the bankruptcy court for purpose of calculating the cancellation of debt income.	\$445.00	0.7	\$311.50
Bachu, Anish	Meeting with M. Boyle, A. Mathews, J. Taylor (Deloitte) to review cancellation of debt analysis and attribute reduction model.	\$445.00	0.9	\$400.50
Bachu, Anish	Meeting with M. Aubuchon, A. Mathews, J. Taylor (Deloitte) reviewing organizational chart before attribute reduction.	\$445.00	0.5	\$222.50
Bachu, Anish	Meeting with A. Mathews, J. Taylor (Deloitte) to update entity organizational chart, tax basis balance sheet mapping, and cancellation of debt income in attribute reduction model.	\$445.00	2.0	\$890.00
Bachu, Anish	Meeting with M. Boyle, A. Mathews, J. Taylor (Deloitte) to review assumptions and analysis of cancellation of debt income.	\$445.00	0.6	\$267.00
Bachu, Anish	Meeting with A. Mathews, J. Taylor (Deloitte) to reconcile the asset/liability accounts between the trial balance and tax basis balance sheets provided by A. Shah (Cyxtera).	\$445.00	1.1	\$489.50
Bachu, Anish	Update high-level organizational chart for tax attributes and tax basis in assets at each corporate member of the Cyxtera consolidated group.	\$445.00	1.4	\$623.00

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
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Tax Restructuring Services

06/28/2023

Boyle, Matt	Meeting with A. Mathews, J. Taylor, A. Bachu (Deloitte) to review cancellation of debt analysis and attribute reduction model.	\$960.00	0.9	\$864.00
Boyle, Matt	Meeting with A. Bachu, A. Mathews, J. Taylor (Deloitte) to review assumptions and analysis of cancellation of debt income.	\$960.00	0.6	\$576.00
Boyle, Matt	Call with H. Xu (Cyxtera), A. Goodman (Guggenheim), A. Deichman (Alix), M. McDonald, J. Forrest, J V. Gelder, P. Pittman (Deloitte) to discuss financial model and tax projections for use in cash tax projection modeling.	\$960.00	0.7	\$672.00
Boyle, Matt	Meeting with A. Serrano, M. Boyle, A. Mathews, J. Taylor (Deloitte) to discuss tax bankruptcy model for purpose of reviewing cancellation of debt income calculation.	\$960.00	0.6	\$576.00
Boyle, Matt	Call with P. Pittman, J. Forrest, C. Gibian, J V. Gelder, D. Flaherty (Deloitte) to discuss interest expense allocation between Cyxtera legal entities on external debt.	\$960.00	0.8	\$768.00
Boyle, Matt	Call with J V. Gelder (Deloitte) to review Cyxtera's disallowed interest expense carryover schedule on a legal entity basis for state tax purpose.	\$960.00	0.4	\$384.00
Boyle, Matt	Review interest deductibility memorandum drafted by third party regarding allocation of external debt interest expense.	\$960.00	0.5	\$480.00
Boyle, Matt	Review June 27 version of Cyxtera's financial model provided by A. Goodman (Guggenheim Securities) prior to call with H. Xu (Cyxtera) to discuss book income projections.	\$960.00	1.3	\$1,248.00
Boyle, Matt	Call with J V. Gelder (Deloitte) to discuss financial model received from third party for use in cash tax projection modeling.	\$960.00	0.5	\$480.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/28/2023				
Flaherty, Declan	Call with P. Pittman, J. Forrest, C. Gibian, J V. Gelder, M. Boyle (Deloitte) to discuss interest expense allocation between Cyxtera legal entities on external debt.	\$700.00	0.8	\$560.00
Flaherty, Declan	Review analysis of guarantee agreement provided by A. Shah (Cyxtera).	\$700.00	0.4	\$280.00
Forrest, Jonathan	Call with P. Pittman, C. Gibian, J V. Gelder, D. Flaherty, M. Boyle (Deloitte) to discuss interest expense allocation between Cyxtera legal entities on external debt.	\$960.00	0.8	\$768.00
Forrest, Jonathan	Call with H. Xu (Cyxtera), A. Goodman (Guggenheim), A. Deichman (Alix), M. McDonald, J V. Gelder, P. Pittman, M. Boyle (Deloitte) to discuss financial model and tax projections for use in cash tax projection modeling.	\$960.00	0.7	\$672.00
Gibian, Craig	Review memorandum from third party regarding allocation of interest expense.	\$960.00	0.6	\$576.00
Gibian, Craig	Call with P. Pittman, J. Forrest, J V. Gelder, D. Flaherty, M. Boyle (Deloitte) to discuss interest expense allocation between Cyxtera legal entities on external debt.	\$960.00	0.8	\$768.00
Jett, Kevin	Prepare schedule of Cyxtera company history for tax basis.	\$815.00	1.7	\$1,385.50
Mathews, Ariel	Call with A. Bachu, J. Taylor, M. Aubuchon (Deloitte) to review first lien credit agreement for purpose of analyzing interest rate to calculate post interest accrual.	\$700.00	0.9	\$630.00
Mathews, Ariel	Meeting with J. Taylor, M. Aubuchon, and A. Bachu (partial) (Deloitte) to review tax basis balance sheets.	\$700.00	1.1	\$770.00
Mathews, Ariel	Meeting with M. Aubuchon, J. Taylor, and A. Bachu (Deloitte) reviewing organizational chart before attribute reduction.	\$700.00	0.5	\$350.00

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/28/2023				
Mathews, Ariel	Review the restructuring support agreement filed with the bankruptcy court in the first day motions.	\$700.00	1.9	\$1,330.00
Mathews, Ariel	Meeting with A. Bachu, J. Taylor, M. Aubuchon (Deloitte) to prepare summaries for tax attributes before and after presumed attribute reduction.	\$700.00	0.8	\$560.00
Mathews, Ariel	Meeting with A. Serrano, M. Boyle, A. Mathews, J. Taylor (Deloitte) to discuss tax bankruptcy model for purpose of reviewing cancellation of debt income calculation.	\$700.00	0.6	\$420.00
Mathews, Ariel	Meeting with J. Taylor, A. Bachu (Deloitte) to analyze restructuring term sheet filed with the bankruptcy court for purpose of calculating the cancellation of debt income.	\$700.00	0.7	\$490.00
Mathews, Ariel	Meeting with A. Bachu, J. Taylor (Deloitte) to reconcile the asset/liability accounts between the trial balance and tax basis balance sheets provided by A. Shah (Cyxtera).	\$700.00	1.1	\$770.00
Mathews, Ariel	Meeting with A. Bachu, J. Taylor (Deloitte) to update entity organizational chart, tax basis balance sheet mapping, and cancellation of debt income in attribute reduction model.	\$700.00	2.0	\$1,400.00
Mathews, Ariel	Meeting with A. Bachu, M. Aubuchon, A. Serrano, J. Taylor (Deloitte) to discuss pre-emergence tax basis balance sheet and categorization of assets under IRC Tax Code section 1017 (discharge of indebtedness) in the attribute reduction model.	\$700.00	0.4	\$280.00
Mathews, Ariel	Meeting with M. Boyle, J. Taylor, A. Bachu (Deloitte) to review cancellation of debt analysis and attribute reduction model.	\$700.00	0.9	\$630.00

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
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Tax Restructuring Services

06/28/2023

Mathews, Ariel	Meeting with A. Bachu, M. Boyle, J. Taylor (Deloitte) to review assumptions and analysis of cancellation of debt income.	\$700.00	0.6	\$420.00
McDonald, Michael	Call with H. Xu (Cyxtera), A. Goodman (Guggenheim), A. Deichman (Alix), J. Forrest, J V. Gelder, P. Pittman, M. Boyle (Deloitte) to discuss financial model and tax projections for use in cash tax projection modeling.	\$815.00	0.7	\$570.50
Pittman, Preston	Call with H. Xu (Cyxtera), A. Goodman (Guggenheim), A. Deichman (Alix), M. McDonald, J. Forrest, J V. Gelder, M. Boyle (Deloitte) to discuss financial model and tax projections for use in cash tax projection modeling.	\$700.00	0.7	\$490.00
Pittman, Preston	Call with J. Forrest, C. Gibian, J V. Gelder, D. Flaherty, M. Boyle (Deloitte) to discuss interest expense allocation between Cyxtera legal entities on external debt.	\$700.00	0.8	\$560.00
Serrano, Alfredo	Review tax basis balance sheet in federal bankruptcy tax model.	\$815.00	1.2	\$978.00
Serrano, Alfredo	Meeting with A. Serrano, M. Boyle, A. Mathews, J. Taylor (Deloitte) to discuss tax bankruptcy model for purpose of reviewing cancellation of debt income calculation.	\$815.00	0.6	\$489.00
Serrano, Alfredo	Meeting with J. Taylor (Deloitte) to discuss large fixed asset accounts and fixed asset depreciation on the tax basis balance sheets.	\$815.00	0.6	\$489.00
Serrano, Alfredo	Meeting with A. Bachu, M. Aubuchon, A. Mathews, J. Taylor (Deloitte) to discuss pre-emergence tax basis balance sheet and categorization of assets under IRC Tax Code section 1017 (discharge of indebtedness) in the attribute reduction model.	\$815.00	0.4	\$326.00

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/28/2023				
Serrano, Alfredo	Review restructuring term sheet provided in the restructuring support agreement.	\$815.00	0.6	\$489.00
Serrano, Alfredo	Review cancellation of debt income analysis in federal bankruptcy tax model.	\$815.00	2.1	\$1,711.50
Taylor, Joe	Meeting with A. Bachu, M. Aubuchon, A. Serrano, A. Mathews (Deloitte) to discuss pre-emergence tax basis balance sheet and categorization of assets under IRC Tax Code section 1017 (discharge of indebtedness) in the attribute reduction model.	\$545.00	0.4	\$218.00
Taylor, Joe	Meeting with A. Bachu, A. Mathews, M. Aubuchon (Deloitte) to prepare summaries for tax attributes before and after estimated tax attribute reduction.	\$545.00	0.8	\$436.00
Taylor, Joe	Call with A. Bachu, A. Mathews, M. Aubuchon (Deloitte) to review first lien credit agreement for purpose of analyzing interest rate to calculate post-petition interest accrual.	\$545.00	0.9	\$490.50
Taylor, Joe	Meeting with M. Boyle, A. Mathews, A. Bachu (Deloitte) to review cancellation of debt analysis and attribute reduction model.	\$545.00	0.9	\$490.50
Taylor, Joe	Meeting with M. Aubuchon, A. Mathews, and A. Bachu (Deloitte) reviewing organizational chart before attribute reduction.	\$545.00	0.5	\$272.50
Taylor, Joe	Meeting with A. Serrano (Deloitte) to discuss large fixed asset accounts and fixed asset depreciation on the tax basis balance sheets.	\$545.00	0.6	\$327.00
Taylor, Joe	Meeting with A. Mathews, M. Aubuchon, and A. Bachu (partial) (Deloitte) to review tax basis balance sheets.	\$545.00	1.1	\$599.50

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/28/2023				
Taylor, Joe	Meeting with A. Bachu, A. Mathews (Deloitte) to reconcile the asset/liability accounts between the trial balance and tax basis balance sheets provided by A. Shah (Cyxtera).	\$545.00	1.1	\$599.50
Taylor, Joe	Meeting with A. Bachu, A. Mathews (Deloitte) to update entity organizational chart, tax basis balance sheet mapping, and cancellation of debt income in attribute reduction model.	\$545.00	2.0	\$1,090.00
Taylor, Joe	Meeting with A. Serrano, M. Boyle, A. Mathews, J. Taylor (Deloitte) to discuss tax bankruptcy model for purpose of reviewing cancellation of debt income calculation.	\$545.00	0.6	\$327.00
Taylor, Joe	Meeting with A. Bachu, M. Boyle, A. Mathews (Deloitte) to review assumptions and analysis of cancellation of debt income.	\$545.00	0.6	\$327.00
Taylor, Joe	Meeting with A. Matthews, A. Bachu (Deloitte) to analyze restructuring term sheet filed with the bankruptcy court for purpose of calculating the cancellation of debt income.	\$545.00	0.7	\$381.50
Van Gelder, Jeff	Call with H. Xu (Cyxtera), A. Goodman (Guggenheim), A. Deichman (Alix), M. McDonald, J. Forrest, P. Pittman, M. Boyle (Deloitte) to discuss financial model and tax projections for use in cash tax projection modeling.	\$960.00	0.7	\$672.00
Van Gelder, Jeff	Call with P. Pittman, J. Forrest, C. Gibian, D. Flaherty, M. Boyle (Deloitte) to discuss interest expense allocation between Cyxtera legal entities on external debt.	\$960.00	0.8	\$768.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to discuss financial model received from third party for use in cash tax projection modeling.	\$960.00	0.5	\$480.00

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
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Tax Restructuring Services

06/28/2023

Van Gelder, Jeff	Call with M. Boyle (Deloitte) to review Cyxtera's disallowed interest expense carryover schedule on a legal entity basis for state tax purpose.	\$960.00	0.4	\$384.00
Van Gelder, Jeff	Review financial model sent from third party for use in cash tax projection modeling.	\$960.00	0.2	\$192.00
Van Gelder, Jeff	Research pre-restructure step plan.	\$960.00	0.5	\$480.00

06/29/2023

Aubuchon, Madison	Meeting with A. Serrano, A. Mathews, J. Taylor, and A. Bachu (Deloitte) to update tax basis balance sheet linking in attribute reduction model.	\$445.00	0.6	\$267.00
Aubuchon, Madison	Meeting with M. Boyle, A. Serrano, A. Bachu, A. Mathews, and J. Taylor (Deloitte) to discuss progress in tax bankruptcy model.	\$445.00	0.3	\$133.50
Bachu, Anish	Meeting with A. Mathews, J. Taylor (Deloitte) to update IRC Tax Code section 1017 (discharge of indebtedness) categorization in entity attribute reduction tabs.	\$445.00	0.5	\$222.50
Bachu, Anish	Meeting with A. Serrano, A. Mathews, J. Taylor (Deloitte) to build out IRC Tax Code section 381 (tax attribute carryover rules) limitation calculation within attribute reduction model.	\$445.00	1.1	\$489.50
Bachu, Anish	Meeting with A. Mathews, J. Taylor (Deloitte) to revise restructuring scenarios in tax control sheet within attribute reduction model.	\$445.00	0.9	\$400.50
Bachu, Anish	Meeting with A. Serrano (partial), A. Mathews, J. Taylor (Deloitte) to review organizational structure before and after attribute reduction within the attribute reduction model.	\$445.00	1.4	\$623.00

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/29/2023				
Bachu, Anish	Meeting with A. Serrano, A. Mathews, J. Taylor, M. Aubuchon (partial) (Deloitte) to update tax basis balance sheet linking in attribute reduction model.	\$445.00	1.0	\$445.00
Bachu, Anish	Meeting with M. Aubuchon, M. Boyle, A. Serrano, A. Mathews, and J. Taylor (Deloitte) to discuss progress in tax bankruptcy model.	\$445.00	0.3	\$133.50
Boyle, Matt	Review fixed asset detail and book-to-tax differences in Cyxtera-provided tax basis balance sheets.	\$960.00	1.4	\$1,344.00
Boyle, Matt	Call with B. Sullivan, C. Hybl, M. Giordano, A. Serrano, J V. Gelder (Deloitte) to discuss state tax implications of third party debt interest allocation methodologies among Cyxtera consolidated group members.	\$960.00	0.8	\$768.00
Boyle, Matt	Meeting with A. Serrano, and A. Mathews (partial), and J. Taylor (partial) (Deloitte) to discuss tax bankruptcy model for purpose of reviewing cancellation of debt income calculation.	\$960.00	1.7	\$1,632.00
Boyle, Matt	Call with J V. Gelder (Deloitte) to discuss enterprise value, cancellation of debt income, and tax attribute limitation assumptions in preliminary transaction tax modeling.	\$960.00	0.6	\$576.00
Boyle, Matt	Meeting with M. Aubuchon, A. Serrano, A. Bachu, A. Mathews, and J. Taylor (Deloitte) to discuss progress in tax bankruptcy model.	\$960.00	0.3	\$288.00
Boyle, Matt	Call with M. McDonald, A. Serrano, J. Taylor (Deloitte) to discuss fixed asset detail and book-to-tax differences in Cyxtera-provided tax basis balance sheets.	\$960.00	0.3	\$288.00

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/29/2023				
Boyle, Matt	Draft e-mail to H. Xu (Cyxtera) regarding fixed asset tax basis breakout by asset category as of the Dec. 31, 2022 tax basis balance sheet date.	\$960.00	0.3	\$288.00
Giordano, Michael	Call with B. Sullivan, M. Boyle, C. Hybl, A. Serrano, J V. Gelder (Deloitte) to discuss state tax implications of third party debt interest allocation methodologies among Cyxtera consolidated group members.	\$545.00	0.8	\$436.00
Hybl, Claire	Call with B. Sullivan, M. Boyle, M. Giordano, A. Serrano, J V. Gelder (Deloitte) to discuss state tax implications of third party debt interest allocation methodologies among Cyxtera consolidated group members.	\$700.00	0.8	\$560.00
Hybl, Claire	Review state data uploaded in the teams site for state restructuring analysis.	\$700.00	0.3	\$210.00
Jett, Kevin	Discussion with C. Petersen (Deloitte) on action items for tax stock basis study.	\$815.00	0.4	\$326.00
Jett, Kevin	Call with C. Petersen, K. Kothari (partial) (Deloitte) to discuss items completed by K. Kothari (Deloitte) on tax stock basis study.	\$815.00	0.2	\$163.00
Kothari, Krisha	Call with K. Jett, C. Petersen (Deloitte) to discuss items completed by K. Kothari (Deloitte) on tax stock basis study.	\$445.00	0.1	\$44.50
Mathews, Ariel	Review the restructuring support agreement filed with the bankruptcy court in the first day motions for purpose of calculating cancellation of debt income.	\$700.00	1.2	\$840.00
Mathews, Ariel	Meeting with A. Bachu, J. Taylor (Deloitte) to revise restructuring scenarios in tax control sheet within attribute reduction model.	\$700.00	0.9	\$630.00

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June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
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Tax Restructuring Services

06/29/2023

Mathews, Ariel	Meeting with A. Bachu, J. Taylor (Deloitte) to update IRC Tax Code section 1017 (discharge of indebtedness) categorization in entity attribute reduction tabs.	\$700.00	0.5	\$350.00
Mathews, Ariel	Meeting with A. Serrano (partial), J. Taylor, and A. Bachu (Deloitte) to review organizational structure before and after attribute reduction within the attribute reduction model.	\$700.00	1.4	\$980.00
Mathews, Ariel	Meeting with A. Bachu, A. Serrano, J. Taylor (Deloitte) to build out IRC Tax Code section 381 (tax attribute carryover rules) limitation calculation within attribute reduction model.	\$700.00	1.1	\$770.00
Mathews, Ariel	Meeting with A. Serrano, J. Taylor, M. Aubuchon (partial), and A. Bachu (Deloitte) to update tax basis balance sheet linking in attribute reduction model.	\$700.00	1.0	\$700.00
Mathews, Ariel	Meeting with M. Aubuchon, M. Boyle, A. Serrano, A. Bachu, and J. Taylor (Deloitte) to discuss progress in tax bankruptcy model.	\$700.00	0.3	\$210.00
Mathews, Ariel	Meeting with M. Boyle, A. Serrano, and J. Taylor (partial) (Deloitte) to discuss tax bankruptcy model for purpose of reviewing cancellation of debt income calculation.	\$700.00	0.6	\$420.00
McDonald, Michael	Call with M. Boyle, A. Serrano, J. Taylor (Deloitte) to discuss fixed asset detail and book-to-tax differences in Cyxtera-provided tax basis balance sheets.	\$815.00	0.3	\$244.50
Petersen, Cam	Call with K. Jett, K. Kothari (partial) (Deloitte) to discuss items completed by K. Kothari (Deloitte) on tax stock basis study.	\$445.00	0.2	\$89.00
Petersen, Cam	Discussion with K. Jett (Deloitte) on action items for tax stock basis study.	\$445.00	0.4	\$178.00

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/29/2023				
Serrano, Alfredo	Review cancellation of debt income analysis in federal bankruptcy tax model.	\$815.00	1.6	\$1,304.00
Serrano, Alfredo	Call with M. McDonald, M. Boyle, J. Taylor (Deloitte) to discuss fixed asset detail and book-to-tax differences in Cyxtera-provided tax basis balance sheets.	\$815.00	0.3	\$244.50
Serrano, Alfredo	Meeting with A. Mathews, J. Taylor, M. Aubuchon (partial), and A. Bachu (Deloitte) to update tax basis balance sheet linking in attribute reduction model.	\$815.00	1.0	\$815.00
Serrano, Alfredo	Meeting with A. Bachu, A. Mathews, J. Taylor (Deloitte) to build out IRC Tax Code section 381 (tax attribute carryover rules) limitation calculation within attribute reduction model.	\$815.00	1.1	\$896.50
Serrano, Alfredo	Meeting with M. Aubuchon, M. Boyle, A. Bachu, A. Mathews, and J. Taylor (Deloitte) to discuss progress in tax bankruptcy model.	\$815.00	0.3	\$244.50
Serrano, Alfredo	Meeting with M. Boyle, and A. Mathews (partial), and J. Taylor (partial) (Deloitte) to discuss tax bankruptcy model for purpose of reviewing cancellation of debt income calculation.	\$815.00	1.7	\$1,385.50
Serrano, Alfredo	Meeting with J. Taylor (Deloitte) to discuss large fixed asset accounts and fixed asset depreciation on the tax basis balance sheets.	\$815.00	0.6	\$489.00
Serrano, Alfredo	Call with B. Sullivan, M. Boyle, C. Hybl, M. Giordano, J V. Gelder (Deloitte) to discuss state tax implications of third party debt interest allocation methodologies among Cyxtera consolidated group members.	\$815.00	0.8	\$652.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/29/2023				
Serrano, Alfredo	Meeting with A. Mathews, J. Taylor, and A. Bachu (Deloitte) to review organizational structure before and after attribute reduction within the attribute reduction model.	\$815.00	1.1	\$896.50
Serrano, Alfredo	Research related to taxable sales of assets, research federal tax treatment of a stock sale treated as an asset sale under IRC Tax Code section 338(h) (10) (qualified stock purchase).	\$815.00	0.9	\$733.50
Sullivan, Brian	Call with M. Boyle, C. Hybl, M. Giordano, A. Serrano, J V. Gelder (Deloitte) to discuss state tax implications of third party debt interest allocation methodologies among Cyxtera consolidated group members.	\$960.00	0.8	\$768.00
Taylor, Joe	Meeting with M. Boyle, A. Serrano, and A. Mathews (partial) (Deloitte) to discuss tax bankruptcy model for purpose of reviewing cancellation of debt income calculation.	\$545.00	0.9	\$490.50
Taylor, Joe	Meeting with A. Bachu, A. Mathews (Deloitte) to update IRC Tax Code section 1017 (discharge of indebtedness) categorization in entity attribute reduction tabs.	\$545.00	0.5	\$272.50
Taylor, Joe	Meeting with A. Bachu, A. Mathews (Deloitte) to revise restructuring scenarios in tax control sheet within attribute reduction model.	\$545.00	0.9	\$490.50
Taylor, Joe	Meeting with A. Serrano (partial), A. Mathews and A. Bachu (Deloitte) to review organizational structure before and after attribute reduction within the attribute reduction model.	\$545.00	1.4	\$763.00
Taylor, Joe	Meeting with A. Serrano, A. Mathews, M. Aubuchon (partial), and A. Bachu (Deloitte) to update tax basis balance sheet linking in attribute reduction model.	\$545.00	1.0	\$545.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/29/2023				
Taylor, Joe	Meeting with A. Bachu, A. Serrano, A. Mathews (Deloitte) to build out IRC Tax Code section 381 (tax attribute carryover rules) limitation calculation within attribute reduction model.	\$545.00	1.1	\$599.50
Taylor, Joe	Update cancellation of debt income tab for restructuring in place versus third party sale versus Bruno's transaction scenarios.	\$545.00	1.6	\$872.00
Taylor, Joe	Call with M. McDonald, M. Boyle, A. Serrano (Deloitte) to discuss fixed asset detail and book-to-tax differences in Cyxtera-provided tax basis balance sheets.	\$545.00	0.3	\$163.50
Taylor, Joe	Meeting with M. Aubuchon, M. Boyle, A. Serrano, A. Bachu, A. Mathews (Deloitte) to discuss progress in tax bankruptcy model.	\$545.00	0.3	\$163.50
Taylor, Joe	Meeting with A. Serrano (Deloitte) to discuss large fixed asset accounts and fixed asset depreciation on the tax basis balance sheets.	\$545.00	0.6	\$327.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to discuss enterprise value, cancellation of debt income, and tax attribute limitation assumptions in preliminary transaction tax modeling.	\$960.00	0.6	\$576.00
Van Gelder, Jeff	Call with B. Sullivan, M. Boyle, C. Hybl, M. Giordano, A. Serrano (Deloitte) to discuss state tax implications of third party debt interest allocation methodologies among Cyxtera consolidated group members.	\$960.00	0.8	\$768.00
Van Gelder, Jeff	Review state tax attribute carryover and apportionment working papers.	\$960.00	0.6	\$576.00
06/30/2023				
Aubuchon, Madison	Update tax basis balance sheet linking in attribute reduction model.	\$445.00	0.1	\$44.50
Boyle, Matt	Review Cyxtera December 31, 2022 tax basis balance sheet inputs into tax restructuring model.	\$960.00	2.2	\$2,112.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/30/2023				
Jett, Kevin	Review Cyxtera company history to analyze impact to tax basis.	\$815.00	1.6	\$1,304.00
Jett, Kevin	Call with C. Petersen (Deloitte) to discuss action and review items for tax stock basis calculation.	\$815.00	1.1	\$896.50
Kothari, Krisha	Prepare 2021 input for stock basis calculation by incorporating data from 2021 tax return.	\$445.00	1.6	\$712.00
Mathews, Ariel	Call with A. Serrano (partial), and J. Taylor (Deloitte) to discuss progress and review attribute reduction effects of the third party sales transaction and Bruno's transaction in the attribute reduction model.	\$700.00	1.6	\$1,120.00
Mathews, Ariel	Call with A. Serrano, J. Taylor (Deloitte) to discuss modeling a taxable asset sale scenario in attribute reduction model.	\$700.00	0.6	\$420.00
Mathews, Ariel	Review the fixed assets tax basis breakout file.	\$700.00	2.2	\$1,540.00
Mathews, Ariel	Call with J. Taylor (Deloitte) to discuss tax basis balance sheet and attribute reduction effects of third-party sales transaction versus Bruno's transaction in attribute reduction model.	\$700.00	0.6	\$420.00
Mathews, Ariel	Call with J. Taylor (Deloitte) to discuss modeling sales transaction scenarios in attribute reduction model.	\$700.00	0.5	\$350.00
Petersen, Cam	Call with K. Jett (Deloitte) to discuss action and review items for tax stock basis calculation.	\$445.00	1.1	\$489.50
Serrano, Alfredo	Call with A. Mathews, and J. Taylor (Deloitte) to discuss progress and review attribute reduction effects of the third party sales transaction and Bruno's transaction in the attribute reduction model.	\$815.00	0.4	\$326.00
Serrano, Alfredo	Review cancellation of debt income analysis in federal bankruptcy tax model.	\$815.00	1.4	\$1,141.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/30/2023				
Serrano, Alfredo	Review fixed asset schedules.	\$815.00	1.3	\$1,059.50
Serrano, Alfredo	Call with A. Mathews, J. Taylor (Deloitte) to discuss modeling a taxable asset sale scenario in attribute reduction model.	\$815.00	0.6	\$489.00
Serrano, Alfredo	Draft email correspondence to M. Boyle (Deloitte) regarding fixed asset issues.	\$815.00	0.4	\$326.00
Taylor, Joe	Update taxable asset sale, stock basis analysis, and IRC Tax Code section 382 (net operating loss carryforward rules) limitation tabs in attribute reduction model.	\$545.00	3.8	\$2,071.00
Taylor, Joe	Call with A. Mathews (Deloitte) to discuss modeling sales transaction scenarios in attribute reduction model.	\$545.00	0.5	\$272.50
Taylor, Joe	Call with A. Mathews (Deloitte) to discuss tax basis balance sheet and attribute reduction effects of third-party sales transaction versus Bruno's transaction in attribute reduction model.	\$545.00	0.6	\$327.00
Taylor, Joe	Call with A. Mathews, A. Serrano (Deloitte) to discuss modeling a taxable asset sale scenario in attribute reduction model.	\$545.00	0.6	\$327.00
Taylor, Joe	Call with A. Serrano (partial), A. Mathews (Deloitte) to discuss progress and review attribute reduction effects of the third party sales transaction and Bruno's transaction in the attribute reduction model.	\$545.00	1.6	\$872.00
Van Gelder, Jeff	Review lease strategy and estimated equity value spreadsheet.	\$960.00	0.6	\$576.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/01/2023				
Mathews, Ariel	Address questions from J. Taylor (Deloitte) with respect to building out IRC Tax Code section 382 (limitation on net operating loss carryforwards) consequences as they relate to the 2023 cash tax projections.	\$700.00	0.4	\$280.00
Serrano, Alfredo	Review cancellation of debt income analysis in federal bankruptcy tax model.	\$815.00	0.6	\$489.00
Serrano, Alfredo	Review fixed asset schedules.	\$815.00	0.2	\$163.00
Taylor, Joe	Build out IRC Tax Code section 382 (net operating loss carryforward rules) limitation calculation tabs in attribute reduction model.	\$545.00	2.8	\$1,526.00
Van Gelder, Jeff	Review tax data request list prepared by M. Boyle (Deloitte).	\$960.00	0.4	\$384.00
07/04/2023				
Taylor, Joe	Update stock basis summary and taxable income projections in attribute reduction model.	\$545.00	2.4	\$1,308.00
Taylor, Joe	Update IRC Tax Code section 382 (net operating loss carryforward rules) limitation and waterfall schedules in attribute reduction model.	\$545.00	2.7	\$1,471.50
07/05/2023				
Huston, Michael	Review updates to tax stock basis calculation.	\$960.00	2.0	\$1,920.00
07/06/2023				
Bachu, Anish	Call with J. Taylor (Deloitte) to walk through the flow of the tax basis balance sheet into the attribute reduction tabs depending on sale versus restructuring in place transaction.	\$445.00	0.8	\$356.00
Bachu, Anish	Review Cyxtera's bankruptcy docket for key filings such as plan of reorganization, disclosure statement, and/or restructuring support agreement.	\$445.00	0.1	\$44.50

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/06/2023				
Boyle, Matt	Call with H. Xu (Cyxtera), S. Drago (PwC), L. Raymond (Alix), K. Cohen (Guggenheim), J. Forrest (partial), P. Pittman (partial) (Deloitte) to discuss tax diligence request list from potential buyer and restructuring workstream timeline.	\$960.00	1.6	\$1,536.00
Boyle, Matt	Call with R. Li (Alix Partners), H. Xu (Cyxtera), J. Riddle (Kirkland), J. Mendelsen (Guggenheim) to discuss sale process, bidding timeline, and bankruptcy filings update.	\$960.00	0.5	\$480.00
Boyle, Matt	Review agenda for restructuring tax call provided by H. Xu (Cyxtera).	\$960.00	0.9	\$864.00
Boyle, Matt	Call with H. Xu (Cyxtera) to discuss agenda for call with potential bidder advisors and timeline for restructuring tax workstreams.	\$960.00	0.5	\$480.00
Forrest, Jonathan	Call with H. Xu (Cyxtera), S. Drago (PwC), L. Raymond (Alix), K. Cohen (Guggenheim), M. Boyle, P. Pittman (partial) (Deloitte) to discuss tax diligence request list from potential buyer and restructuring workstream timeline.	\$960.00	0.7	\$672.00
Mathews, Ariel	Review attribute reduction under alternative reorganization scenarios prepared by J. Taylor (Deloitte) within the bankruptcy model.	\$700.00	3.7	\$2,590.00
Mathews, Ariel	Meeting with J. Taylor (Deloitte) to update the stock basis summary and taxable income projections in the attribute reduction model.	\$700.00	1.6	\$1,120.00
Mathews, Ariel	Analyze the fixed asset support schedule provided by A. Shah (Cyxtera) for purpose of analyzing the tax basis in fixed assets.	\$700.00	1.2	\$840.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
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Tax Restructuring Services

07/06/2023

Pittman, Preston	Call with H. Xu (Cyxtera), S. Drago (PwC), L. Raymond (Alix), K. Cohen (Guggenheim), M. Boyle, J. Forrest (partial) (Deloitte) to discuss tax diligence request list from potential buyer and restructuring workstream timeline.	\$700.00	1.5	\$1,050.00
Serrano, Alfredo	Call with J. Taylor (Deloitte) to discuss open items and progress in the attribute reduction model such as stock basis, taxable income projections, and attribute utilization schedules.	\$815.00	0.6	\$489.00
Serrano, Alfredo	Review email correspondence form A. Shah (Cyxtera) regarding fixed asset reconciliation.	\$815.00	0.2	\$163.00
Serrano, Alfredo	Review status of open items regarding debt restructuring.	\$815.00	0.4	\$326.00
Taylor, Joe	Call with A. Serrano (Deloitte) to discuss open items and progress in the attribute reduction model such as stock basis, taxable income projections, and attribute utilization schedules.	\$545.00	0.6	\$327.00
Taylor, Joe	Call with A. Bachu (Deloitte) to walk through the flow of the tax basis balance sheet into the attribute reduction tabs depending on sale versus restructuring in place transaction.	\$545.00	0.8	\$436.00
Taylor, Joe	Meeting with A. Mathews (Deloitte) to update the stock basis summary and taxable income projections in the attribute reduction model.	\$545.00	1.6	\$872.00

07/07/2023

Chapple, Joshua	Call with A. Serrano, J. Taylor (Deloitte) to review intercompany matrix and plan build out of intercompany schedule for purposes of updating the tax basis balance sheet.	\$545.00	0.7	\$381.50
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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/07/2023				
Chapple, Joshua	Call with J. Taylor (Deloitte) to work through build out of intercompany schedule for purpose of updating the tax basis balance sheet.	\$545.00	0.5	\$272.50
Serrano, Alfredo	Call with J. Taylor (Deloitte) to review the intercompany payable/receivable matrix provided by A. Shah (Cyxtera) for purposes of breaking out intercompany accounts on tax basis balance sheet.	\$815.00	0.9	\$733.50
Serrano, Alfredo	Call with J. Taylor, and J. Chapple (partial) (Deloitte) to review intercompany matrix and plan build out of intercompany schedule for purposes of updating the tax basis balance sheet.	\$815.00	0.9	\$733.50
Serrano, Alfredo	Review fixed asset schedules, tax basis balance sheets, and financial statements.	\$815.00	1.6	\$1,304.00
Serrano, Alfredo	Call with J. Taylor (Deloitte) to discuss questions/issues with respect to the fixed asset detail and intercompany payable/receivable matrix provided by A. Shah (Cyxtera).	\$815.00	1.1	\$896.50
Serrano, Alfredo	Correspondence with A. Mathews (Deloitte) discussing open items regarding the calculation of net unrealized built-in gains and losses and cancellation of debt income.	\$815.00	0.2	\$163.00
Taylor, Joe	Update recognized built in loss and IRC Tax Code section 382 (limitation on net operating loss carryforwards) waterfall schedules in attribute reduction model.	\$545.00	1.2	\$654.00
Taylor, Joe	Update attribute reduction model for intercompany payable/receivable matrix provided by A. Shah (Cyxtera).	\$545.00	2.3	\$1,253.50
Taylor, Joe	Call with J. Chapple (Deloitte) to work through build out of intercompany schedule for purpose of updating the tax basis balance sheet.	\$545.00	0.5	\$272.50

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/07/2023				
Taylor, Joe	Call with A. Serrano (Deloitte) to review the intercompany payable/receivable matrix provided by A. Shah (Cyxtera) for purposes of breaking out intercompany accounts on tax basis balance sheet.	\$545.00	0.9	\$490.50
Taylor, Joe	Call with A. Serrano, and J. Chapple (partial) (Deloitte) to review intercompany matrix and plan build out of intercompany schedule for purposes of updating the tax basis balance sheet.	\$545.00	0.9	\$490.50
Taylor, Joe	Call with A. Serrano (Deloitte) to discuss questions/issues with respect to the fixed asset detail and intercompany payable/receivable matrix provided by A. Shah (Cyxtera).	\$545.00	1.1	\$599.50
07/09/2023				
Serrano, Alfredo	Prepare agenda for team meeting to discuss updates to cancellation of debt income analysis.	\$815.00	0.7	\$570.50
07/10/2023				
Bachu, Anish	Review current trading prices of Cyxtera debt.	\$445.00	0.6	\$267.00
Boyle, Matt	Call with A. Serrano, A. Mathews, and J. Taylor (Deloitte) to gather a list of open items, such as Tax Code section 163(j) (interest expense limitation) limited amounts, collateral pledged for pre-emergence debt, and fixed asset detail.	\$960.00	1.1	\$1,056.00
Jett, Kevin	Call with K. Kothari (Deloitte) to discuss on updates done by K. Kothari (Deloitte) for stock basis calculation.	\$815.00	0.2	\$163.00
Jett, Kevin	Perform calculation on stock basis data using basis calculation software.	\$815.00	0.2	\$163.00
Jett, Kevin	Review 2021 annual input for stock basis calculation.	\$815.00	1.8	\$1,467.00
Jett, Kevin	Analyze subsidiary history to understand impact to stock basis.	\$815.00	2.3	\$1,874.50

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/10/2023				
Kothari, Krisha	Call with K. Jett (Deloitte) to discuss on updates done by K. Kothari (Deloitte) for stock basis calculation.	\$445.00	0.2	\$89.00
Kothari, Krisha	Perform calculation on stock basis data using basis calculation software.	\$445.00	0.2	\$89.00
Mathews, Ariel	Call with J. Taylor (Deloitte) to gather list of assumptions, such as enterprise value, location of net operating losses, emergence date, treatment of liabilities, and prior ownership changes, with respect to Cyxtera's 2023 bankruptcy proceedings.	\$700.00	0.9	\$630.00
Mathews, Ariel	Call with M. Boyle, A. Serrano, and J. Taylor (Deloitte) to gather a list of open items, such as Tax Code section 163(j) (interest expense limitation) limited amounts, collateral pledged for pre-emergence debt, and fixed asset detail.	\$700.00	1.1	\$770.00
Mathews, Ariel	Review list of open items relating to Tax Code section 163(j) (interest expense limitation) limited amounts.	\$700.00	1.7	\$1,190.00
Serrano, Alfredo	Call with J. Taylor (Deloitte) to discuss action items such as updating tax basis in machinery and equipment and buildings, updating IRC Tax Code section 1017 (discharge of indebtedness) categorization, analyzing treatment of leasehold improvements.	\$815.00	0.6	\$489.00
Serrano, Alfredo	Call with M. Boyle, A. Mathews, and J. Taylor (Deloitte) to gather a list of open items, such as Tax Code section 163(j) (interest expense limitation) limited amounts, collateral pledged for pre-emergence debt, and fixed asset detail.	\$815.00	1.1	\$896.50
Taylor, Joe	Update pre-emergence tax basis balance sheet of fixed asset detail.	\$545.00	1.2	\$654.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/10/2023				
Taylor, Joe	Review collateral agreements for purpose of categorizing assets under IRC Tax Code section 1017 (discharge of indebtedness).	\$545.00	0.5	\$272.50
Taylor, Joe	Call with A. Serrano (Deloitte) to discuss action items such as updating tax basis in machinery and equipment and buildings, updating IRC Tax Code section 1017 (discharge of indebtedness) categorization, analyzing treatment of leasehold improvements.	\$545.00	0.6	\$327.00
Taylor, Joe	Update team comments in tax basis balance sheet attribute reduction model for comments received by A. Serrano (Deloitte).	\$545.00	0.7	\$381.50
Taylor, Joe	Call with A. Mathews (Deloitte) to gather list of assumptions, such as enterprise value, location of net operating losses, emergence date, treatment of liabilities, and prior ownership changes, with respect to Cyxtera's 2023 bankruptcy proceedings.	\$545.00	0.9	\$490.50
Taylor, Joe	Call with M. Boyle, A. Serrano, A. Mathews (Deloitte) to gather a list of open items, such as Tax Code section 163(j) (interest expense limitation) limited amounts, collateral pledged for pre-emergence debt, and fixed asset detail.	\$545.00	1.1	\$599.50
07/11/2023				
Bachu, Anish	Call with J. Taylor (Deloitte) to discuss breakout of controlled foreign corporations in tax basis balance sheet.	\$445.00	0.2	\$89.00
Boyle, Matt	Review revised letter of intent for Cyxtera asset purchase provided by H. Xu (Cyxtera).	\$960.00	0.3	\$288.00
Boyle, Matt	Review Cyxtera net operating loss allocation analysis.	\$960.00	0.6	\$576.00

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/11/2023				
Boyle, Matt	Meeting with A. Serrano, A. Mathews, and J. Taylor (Deloitte) to discuss fixed asset detail, intercompany receivables/payables reconciliation, taxable asset sale calculation, and alternate restructuring scenarios.	\$960.00	2.1	\$2,016.00
Jett, Kevin	Call with C. Petersen (Deloitte) to discuss information request list action and review items for tax stock basis calculation.	\$815.00	0.4	\$326.00
Jett, Kevin	Review capital changes analysis in tax stock basis software.	\$815.00	1.8	\$1,467.00
Jett, Kevin	Review analysis of partners' capital accounts in tax stock basis software.	\$815.00	0.6	\$489.00
Jett, Kevin	Draft information request for stock basis analysis.	\$815.00	0.9	\$733.50
Jett, Kevin	Call with K. Kothari (Deloitte) to discuss updates for the stock basis calculation.	\$815.00	0.2	\$163.00
Kothari, Krisha	Prepare updates to tax stock basis calculation for domestic subsidiaries within Cyxtera consolidated group.	\$445.00	0.2	\$89.00
Kothari, Krisha	Call with K. Jett (Deloitte) to discuss updates for the stock basis calculation.	\$445.00	0.2	\$89.00
Mathews, Ariel	Meeting with M. Boyle, A. Serrano, and J. Taylor (Deloitte) to discuss fixed asset detail, intercompany receivables/payables reconciliation, taxable asset sale calculation, and alternate restructuring scenarios.	\$700.00	2.1	\$1,470.00
Mathews, Ariel	Review updates to intercompany receivables and payables reconciliation in attribute reduction model.	\$700.00	0.3	\$210.00
Mathews, Ariel	Call with A. Serrano (partial) and J. Taylor (Deloitte) to update utilization schedules for IRC Tax Code Section 382 (net operating loss carryforward rules) limitation calculation in attribute reduction model.	\$700.00	1.9	\$1,330.00

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
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Tax Restructuring Services

07/11/2023

Petersen, Cam	Review updates made to the tax basis calculation workpapers for domestic subsidiaries.	\$445.00	0.6	\$267.00
Petersen, Cam	Prepare updates to information request list relating to stock basis calculation of domestic subsidiaries.	\$445.00	1.5	\$667.50
Petersen, Cam	Review analysis of partners' capital accounts to update notes.	\$445.00	0.4	\$178.00
Petersen, Cam	Review email communications between K. Jett and K. Kothari (Deloitte) for updates to stock basis calculation.	\$445.00	0.4	\$178.00
Petersen, Cam	Call with K. Jett (Deloitte) to discuss information request list action and review items for tax stock basis calculation.	\$445.00	0.4	\$178.00
Serrano, Alfredo	Discuss with J. Taylor (Deloitte) controlled foreign corporation tax basis balance sheet, incorporation of fixed asset detail into tax basis balance sheet, movement of net operating losses from Cyxtera data centers.	\$815.00	0.6	\$489.00
Serrano, Alfredo	Call with A. Mathews and J. Taylor (Deloitte) to update utilization schedules for IRC Tax Code Section 382 (net operating loss carryforward rules) limitation calculation in attribute reduction model.	\$815.00	0.7	\$570.50
Serrano, Alfredo	Review intercompany transaction analysis prepared by J. Taylor (Deloitte).	\$815.00	1.3	\$1,059.50
Serrano, Alfredo	Meeting with M. Boyle, A. Mathews, and J. Taylor (Deloitte) to discuss fixed asset detail, intercompany receivables/payables reconciliation, taxable asset sale calculation, and alternate restructuring scenarios.	\$815.00	2.1	\$1,711.50

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/11/2023				
Taylor, Joe	Discuss with A. Serrano (Deloitte) controlled foreign corporation tax basis balance sheet, incorporation of fixed asset detail into tax basis balance sheet, movement of net operating losses from Cyxtera data centers.	\$545.00	0.6	\$327.00
Taylor, Joe	Call with A. Serrano (partial), A. Mathews (Deloitte) to update utilization schedules for IRC Tax Code Section 382 (net operating loss carryforward rules) limitation calculation in attribute reduction model.	\$545.00	1.9	\$1,035.50
Taylor, Joe	Meeting with M. Boyle, A. Serrano, A. Mathews (Deloitte) to discuss fixed asset detail, intercompany receivables/payables reconciliation, taxable asset sale calculation, and alternate restructuring scenarios.	\$545.00	2.1	\$1,144.50
Taylor, Joe	Call with A. Bachu (Deloitte) to discuss breakout of controlled foreign corporations in tax basis balance sheet.	\$545.00	0.2	\$109.00
Taylor, Joe	Update tax basis balance sheet for updated fixed asset detail report provided by H. Xu (Cyxtera).	\$545.00	0.3	\$163.50
07/12/2023				
Bachu, Anish	Call with J. Taylor (Deloitte) to update breakout of controlled foreign corporations in tax basis balance sheet.	\$445.00	0.3	\$133.50
Bachu, Anish	Review debt agreements to analyze the frequency at which interest payments are made on the first lien term loans.	\$445.00	0.6	\$267.00
Boyle, Matt	Review rules to differentiation between real and personal property related to leasehold improvements to buildings to assess classification of assets for attribute reduction purposes under Internal Revenue Code section 1017 (discharge of indebtedness).	\$960.00	0.4	\$384.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/12/2023				
Boyle, Matt	Draft summary email to J. Van Gelder, J. Forrest (Deloitte) regarding treatment of leasehold improvements in attribute reduction waterfall under IRC Tax Code section 1017 (discharge of indebtedness) and tax regulations section 1.1017-1 (tax asset basis re	\$960.00	0.9	\$864.00
Boyle, Matt	Call with A. Serrano, and J. Taylor (Deloitte) to review tax basis balance sheet updates and the flow of attribute reduction under Cyxtera's restructuring-in-place scenario.	\$960.00	1.2	\$1,152.00
Boyle, Matt	Call with M. McDonald, A. Serrano, J. Taylor (Deloitte) to discuss the categorization of 39-year leasehold improvements (real versus personal property) in attribute reduction under IRC Tax Code section 1017 (discharge of indebtedness).	\$960.00	0.5	\$480.00
Boyle, Matt	Call with A. Serrano, and J. Taylor (Deloitte) to review tax basis balance sheet updates and the flow of attribute reduction under Cyxtera's third-party sale and Bruno's transaction scenarios.	\$960.00	2.8	\$2,688.00
Chapple, Joshua	Prepare an analysis of the net operating losses by tax year among tax regarded entities based on rules under IRS tax treasury regulation § 1.1502-21 (net operating losses).	\$545.00	3.3	\$1,798.50
Chapple, Joshua	Call with A. Mathews (Deloitte) to discuss the preparation of an analysis of the net operating losses by tax year among tax regarded entities based on rules under IRS tax treasury regulation § 1.1502-21 (net operating losses).	\$545.00	0.3	\$163.50
Jett, Kevin	Update tax stock basis calculation for 2019 taxable distribution transactions.	\$815.00	1.8	\$1,467.00
Jett, Kevin	Call with C. Petersen (Deloitte) to discuss action and review items for tax stock basis calculation internal workspace.	\$815.00	0.4	\$326.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/12/2023				
Jett, Kevin	Review 2019 taxable entity distribution documentation.	\$815.00	1.8	\$1,467.00
Mathews, Ariel	Call with J. Taylor (Deloitte) to update the taxable asset sale calculation in the attribute reduction tab for treatment of reinstated and deductible liabilities.	\$700.00	1.8	\$1,260.00
Mathews, Ariel	Call with A. Serrano, J. Taylor (Deloitte) to discuss completing consolidated net operating loss calculation pursuant to IRS tax treasury regulation § 1.1502-21 (net operating losses).	\$700.00	0.6	\$420.00
Mathews, Ariel	Call with J. Chapple (Deloitte) to discuss the preparation of an analysis of the net operating losses by tax year among tax regarded entities based on rules under IRS tax treasury regulation § 1.1502-21 (net operating losses).	\$700.00	0.3	\$210.00
Mathews, Ariel	Review updated tax basis balance sheet for location of interest between DC Holdings, Inc. and Data Centers, Inc. legal entities and data centers as well as intercompany reconciliation.	\$700.00	2.1	\$1,470.00
Mathews, Ariel	Call with J. Taylor (Deloitte) to update tax basis balance sheet for location of interest as well as intercompany reconciliation.	\$700.00	1.4	\$980.00
McDonald, Michael	Call with A. Serrano, M. Boyle, J. Taylor (Deloitte) to discuss the categorization of 39-year leasehold improvements (real versus personal property) in attribute reduction under IRC Tax Code section 1017 (discharge of indebtedness).	\$815.00	0.5	\$407.50
Petersen, Cam	Call with K. Jett (Deloitte) to discuss action and review items for tax stock basis calculation internal workspace.	\$445.00	0.4	\$178.00
Petersen, Cam	Prepare updates to information request list relating to stock basis calculation of domestic subsidiaries.	\$445.00	0.4	\$178.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/12/2023				
Serrano, Alfredo	Review treatment of interest expense allocated to net operating losses located at Cyxtera data centers.	\$815.00	0.8	\$652.00
Serrano, Alfredo	Call with M. McDonald, M. Boyle, J. Taylor (Deloitte) to discuss the categorization of 39-year leasehold improvements (real versus personal property) in attribute reduction under IRC Tax Code section 1017 (discharge of indebtedness).	\$815.00	0.5	\$407.50
Serrano, Alfredo	Call with M. Boyle, and J. Taylor (Deloitte) to review tax basis balance sheet updates and the flow of attribute reduction under Cyxtera's restructuring-in-place scenario.	\$815.00	1.2	\$978.00
Serrano, Alfredo	Call with M. Boyle, J. Taylor (Deloitte) to review tax basis balance sheet updates and the flow of attribute reduction under Cyxtera's third-party sale and Bruno's transaction scenarios.	\$815.00	2.8	\$2,282.00
Serrano, Alfredo	Call with A. Mathews, J. Taylor (Deloitte) to discuss completing consolidated net operating loss calculation pursuant to IRS tax treasury regulation § 1.1502-21 (net operating losses).	\$815.00	0.6	\$489.00
Taylor, Joe	Call with A. Mathews (Deloitte) to update tax basis balance sheet for location of interest as well as intercompany reconciliation.	\$545.00	1.4	\$763.00
Taylor, Joe	Call with A. Mathews (Deloitte) to update the taxable asset sale calculation in the attribute reduction tab for treatment of reinstated and deductible liabilities.	\$545.00	1.8	\$981.00
Taylor, Joe	Call with M. Boyle, A. Serrano (Deloitte) to review tax basis balance sheet updates and the flow of attribute reduction under Cyxtera's third-party sale and Bruno's transaction scenarios.	\$545.00	2.8	\$1,526.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/12/2023				
Taylor, Joe	Call with A. Bachu (Deloitte) to update breakout of controlled foreign corporations in tax basis balance sheet.	\$545.00	0.3	\$163.50
Taylor, Joe	Call with M. McDonald, A. Serrano, M. Boyle (Deloitte) to discuss the categorization of 39-year leasehold improvements (real versus personal property) in attribute reduction under IRC Tax Code section 1017 (discharge of indebtedness).	\$545.00	0.5	\$272.50
Taylor, Joe	Call with A. Mathews, A. Serrano (Deloitte) to discuss completing consolidated net operating loss calculation pursuant to IRS tax treasury regulation § 1.1502-21 (net operating losses).	\$545.00	0.6	\$327.00
Taylor, Joe	Call with M. Boyle, A. Serrano (Deloitte) to review tax basis balance sheet updates and the flow of attribute reduction under Cyxtera's restructuring-in-place scenario.	\$545.00	1.2	\$654.00
07/13/2023				
Boyle, Matt	Review asset sale scenario calculation in tax restructuring model prepared by J. Taylor (Deloitte).	\$960.00	1.3	\$1,248.00
Boyle, Matt	Call with A. Mathews, A. Serrano, L. Regnier (partial), J. Taylor (Deloitte) to discuss tax basis balance sheet, taxable asset sale, and net unrealized built in gain/(loss) calculation updates in attribute reduction model.	\$960.00	1.5	\$1,440.00
Boyle, Matt	Call with H. Xu (Cyxtera), R. Li (Alix), J. Mendelson (Guggenheim), S. Toth (Kirkland and Ellis), J. Forrest (Deloitte) to discuss status of sale and bid process, lease negotiations, update on tax modeling.	\$960.00	1.1	\$1,056.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/13/2023				
Boyle, Matt	Call with H. Xu (Cyxtera), P. Pittman, J. Forrest, A. Serrano (Deloitte) to discuss status updates regarding the tax considerations related to the bankruptcy.	\$960.00	1.0	\$960.00
Boyle, Matt	Draft e-mail to J V. Gelder and J. Forrest (Deloitte) outlining current tax model assumptions regarding use of debtor in possession financing.	\$960.00	0.2	\$192.00
Boyle, Matt	Call with M. Fonseca (Deloitte) to discuss status of tax restructure modeling for Cyxtera.	\$960.00	0.6	\$576.00
Boyle, Matt	Draft e-mail to J V. Gelder and J. Forrest (Deloitte) outlining current tax model assumptions regarding use of debtor in possession financing.	\$960.00	0.3	\$288.00
Chapple, Joshua	Prepare an analysis of the net operating losses by tax year among tax regarded entities based on rules under IRS tax treasury regulation § 1.1502-21 (net operating losses).	\$545.00	2.1	\$1,144.50
Chapple, Joshua	Call with A. Mathews (Deloitte) to discuss the analysis of the net operating losses by tax year among tax regarded entities based on rules under IRS tax treasury regulation § 1.1502-21 (net operating losses).	\$545.00	0.4	\$218.00
Fonseca, Mike	Cal with M. Boyle (Deloitte) to discuss status of tax restructure modeling for Cyxtera.	\$960.00	0.6	\$576.00
Forrest, Jonathan	Call with H. Xu (Cyxtera), R. Li (Alix), J. Mendelson (Guggenheim), S. Toth (Kirkland and Ellis), M. Boyle (Deloitte) to discuss status of sale and bid process, lease negotiations, update on tax modeling.	\$960.00	1.1	\$1,056.00
Forrest, Jonathan	Review preliminary bankruptcy tax modeling.	\$960.00	0.8	\$768.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/13/2023				
Forrest, Jonathan	Call with H. Xu (Cyxtera), P. Pittman, M. Boyle, A. Serrano (Deloitte) to discuss status updates regarding the tax considerations related to the bankruptcy.	\$960.00	1.0	\$960.00
Giordano, Michael	Call with C. Hybl (Deloitte) to discuss state bankruptcy model set up.	\$545.00	0.8	\$436.00
Hybl, Claire	Call with M. Giordano (Deloitte) to discuss state bankruptcy model set up.	\$700.00	0.8	\$560.00
Jett, Kevin	Call with C. Petersen (Deloitte) to discuss information request list action and review items for tax stock basis calculation.	\$815.00	0.3	\$244.50
Kothari, Krisha	Call with C. Petersen (Deloitte) to discuss action and review items for tax stock basis calculation.	\$445.00	0.3	\$133.50
Mathews, Ariel	Review list of open items relating to collateral pledged for pre-emergence debt instruments.	\$700.00	1.3	\$910.00
Mathews, Ariel	Review list of open items including fixed asset detail to prepare for internal status call.	\$700.00	1.3	\$910.00
Mathews, Ariel	Call with J. Chapple (Deloitte) to discuss the analysis of the net operating losses by tax year among tax regarded entities based on rules under IRS tax treasury regulation § 1.1502-21 (net operating losses).	\$700.00	0.4	\$280.00
Mathews, Ariel	Review analysis of the net operating losses by tax year among tax regarded entities based on rules under IRS tax treasury regulation § 1.1502-21 (net operating losses).	\$700.00	0.7	\$490.00
Mathews, Ariel	Call with J. Taylor (Deloitte) to discuss updates to fixed asset basis in the pre-emergence tax balance sheet.	\$700.00	0.3	\$210.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/13/2023				
Mathews, Ariel	Call with M. Boyle, A. Serrano, L. Regnier (partial), J. Taylor (Deloitte) to discuss tax basis balance sheet, taxable asset sale, and net unrealized built in gain/(loss) calculation updates in attribute reduction model.	\$700.00	1.5	\$1,050.00
Petersen, Cam	Review updates made to stock basis calculation workpapers for capital changes within consolidated group.	\$445.00	2.0	\$890.00
Petersen, Cam	Call with K. Jett (Deloitte) to discuss information request list action and review items for tax stock basis calculation.	\$445.00	0.3	\$133.50
Petersen, Cam	Call with K. Kothari (Deloitte) to discuss action and review items for tax stock basis calculation.	\$445.00	0.3	\$133.50
Pittman, Preston	Call with H. Xu (Cyxtera), J. Forrest, M. Boyle, A. Serrano (Deloitte) to discuss status updates regarding the tax considerations related to the bankruptcy.	\$700.00	1.0	\$700.00
Regnier, Lin	Call with A. Mathews, M. Boyle, A. Serrano, J. Taylor (Deloitte) to discuss tax basis balance sheet, taxable asset sale, and net unrealized built in gain/(loss) calculation updates in attribute reduction model.	\$545.00	0.5	\$272.50
Serrano, Alfredo	Call with J. Taylor (Deloitte) to reconcile intercompany receivable/payable matrix to tax basis balance sheet at Cyxtera data centers and Cyxtera management.	\$815.00	0.7	\$570.50
Serrano, Alfredo	Call with H. Xu (Cyxtera), P. Pittman, J. Forrest, M. Boyle (Deloitte) to discuss status updates regarding the tax considerations related to the bankruptcy.	\$815.00	1.0	\$815.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/13/2023				
Serrano, Alfredo	Call with A. Mathews, M. Boyle, L. Regnier (partial), J. Taylor (Deloitte) to discuss tax basis balance sheet, taxable asset sale, and net unrealized built in gain/(loss) calculation updates in attribute reduction model.	\$815.00	1.5	\$1,222.50
Serrano, Alfredo	Research federal income tax treatment of leasehold improvements.	\$815.00	0.9	\$733.50
Serrano, Alfredo	Review federal tax returns regarding allocation of interest expense to net operating losses.	\$815.00	0.4	\$326.00
Serrano, Alfredo	Review first lien and second lien credit agreements regarding collateral and security obligations.	\$815.00	1.2	\$978.00
Taylor, Joe	Call with A. Mathews (Deloitte) to discuss updates to fixed asset basis in the pre-emergence tax balance sheet.	\$545.00	0.3	\$163.50
Taylor, Joe	Call with A. Serrano (Deloitte) to reconcile intercompany receivable/payable matrix to tax basis balance sheet at Cyxtera data centers and Cyxtera management.	\$545.00	0.7	\$381.50
Taylor, Joe	Call with A. Mathews, M. Boyle, A. Serrano, L. Regnier (partial) (Deloitte) to discuss tax basis balance sheet, taxable asset sale, and net unrealized built in gain/(loss) calculation updates in attribute reduction model.	\$545.00	1.5	\$817.50
07/14/2023				
Boyle, Matt	Draft e-mail to H. Xu (Cyxtera) summarizing current draft restructuring tax analysis results, including lender recapitalization taxable and tax-free scenarios.	\$960.00	0.4	\$384.00
Boyle, Matt	Call with B. Sullivan, M. Giordano, A. Serrano and A. Mathews (Deloitte) to discuss state tax consequences related to the bankruptcy.	\$960.00	0.5	\$480.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/14/2023				
Boyle, Matt	Call with H. Xu (Cyxtera) to discuss preliminary results of lender recapitalization scenario, including estimates of cancellation of debt income and tax attribute reduction.	\$960.00	0.9	\$864.00
Boyle, Matt	Call with M. Huston, A. Serrano, and K. Jett (Deloitte) to discuss status of tax stock basis calculation and follow-up information request.	\$960.00	0.4	\$384.00
Chapple, Joshua	Review tax basis balance sheets in the tax debt restructuring model.	\$545.00	1.3	\$708.50
Giordano, Michael	Call with B. Sullivan, M. Boyle, A. Serrano and A. Mathews (Deloitte) to discuss state tax consequences related to the bankruptcy.	\$545.00	0.5	\$272.50
Giordano, Michael	Update the net operating loss schedule formatting.	\$545.00	2.6	\$1,417.00
Huston, Michael	Call with M. Boyle, A. Serrano, and K. Jett (Deloitte) to discuss status of tax stock basis calculation and follow-up information request.	\$960.00	0.4	\$384.00
Hybl, Claire	Call with B. Sullivan (Deloitte) to discuss state tax modeling of Bruno's transaction and recapitalization scenarios.	\$700.00	0.3	\$210.00
Jett, Kevin	Review source data including purchase agreements to assess impact to initial stock basis.	\$815.00	3.6	\$2,934.00
Jett, Kevin	Call with M. Huston, M. Boyle, A. Serrano (Deloitte) to discuss status of tax stock basis calculation and follow-up information request.	\$815.00	0.4	\$326.00
Jett, Kevin	Compare book equity to purchase price of Cyxtera Data Centers, Inc. to analyze how purchase price was recorded.	\$815.00	1.7	\$1,385.50
Mathews, Ariel	Call with B. Sullivan, M. Giordano, M. Boyle, A. Serrano (Deloitte) to discuss state tax consequences related to the bankruptcy.	\$700.00	0.5	\$350.00

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
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Tax Restructuring Services

07/14/2023

Mathews, Ariel	Review attribute reduction model to analyze potential state tax consequences related to the bankruptcy in preparation for internal status call.	\$700.00	2.9	\$2,030.00
Serrano, Alfredo	Call with B. Sullivan, M. Giordano, M. Boyle, A. Mathews (Deloitte) to discuss state tax consequences related to the bankruptcy.	\$815.00	0.5	\$407.50
Serrano, Alfredo	Call with M. Huston, M. Boyle, K. Jett (Deloitte) to discuss status of tax stock basis calculation and follow-up information request.	\$815.00	0.4	\$326.00
Serrano, Alfredo	Review updates to tax basis balance sheet and gain/loss calculation related to the taxable asset sale.	\$815.00	0.8	\$652.00
Sullivan, Brian	Call with C. Hybl (Deloitte) to discuss state tax modeling of Bruno's transaction and recapitalization scenarios.	\$960.00	0.3	\$288.00
Sullivan, Brian	Call with M. Giordano, M. Boyle, A. Serrano and A. Mathews (Deloitte) to discuss state tax consequences related to the bankruptcy.	\$960.00	0.5	\$480.00

07/15/2023

Serrano, Alfredo	Provide comments to L. Regnier and J. Taylor (Deloitte) on gain/loss calculation related to the proposed taxable sale of assets.	\$815.00	0.4	\$326.00
Serrano, Alfredo	Research treatment of executory contracts as liabilities assumed for federal income tax purpose.	\$815.00	0.9	\$733.50

07/16/2023

Serrano, Alfredo	Research treatment of executory contracts as liabilities assumed for federal income tax purposes in order to draft email correspondence to M. Boyle (Deloitte) regarding research results.	\$815.00	0.6	\$489.00
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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
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Tax Restructuring Services

07/17/2023

Chapple, Joshua	Review the tax basis balance sheets in the tax debt restructuring model.	\$545.00	1.3	\$708.50
Jett, Kevin	Call with C. Petersen (Deloitte) to discuss IRS tax treasury regulation § 1.1502-21 (net operating losses) action and review items for tax stock basis calculation.	\$815.00	0.1	\$81.50
Petersen, Cam	Prepare IRS tax treasury regulation § 1.1502-21 (net operating losses) analysis.	\$445.00	1.8	\$801.00
Petersen, Cam	Call with K. Jett (Deloitte) to discuss IRS tax treasury regulation § 1.1502-21 (net operating losses) action and review items for tax stock basis calculation.	\$445.00	0.1	\$44.50
Serrano, Alfredo	Analyze the federal income tax treatment of intercompany transactions in order to review calculation of gain or loss pertaining to a taxable sale of assets.	\$815.00	1.2	\$978.00
Serrano, Alfredo	Call with J. Taylor (Deloitte) to discuss the elimination of domestic intercompany payables/receivables in the pre-emergence tax basis balance sheet.	\$815.00	1.1	\$896.50
Taylor, Joe	Call with A. Serrano (Deloitte) to discuss the elimination of domestic intercompany payables/receivables in the pre-emergence tax basis balance sheet.	\$545.00	1.1	\$599.50
Taylor, Joe	Update tax basis balance sheet and taxable asset sale for intercompany payable/receivable eliminations.	\$545.00	2.3	\$1,253.50

07/18/2023

Bachu, Anish	Call with L. Regnier, J. Taylor (Deloitte) to discuss intercompany receivables from an attribution reduction perspective.	\$445.00	0.4	\$178.00
Boyle, Matt	Call with J V. Gelder (Deloitte) to review initial phase I restructuring tax model outputs and scenarios.	\$960.00	2.2	\$2,112.00

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/18/2023				
Boyle, Matt	Draft e-mail summary to A. Serrano, A. Mathews, L. Regnier, J. Taylor (Deloitte) regarding next steps in restructuring analysis and producing summary PowerPoint slides to convey phase I results.	\$960.00	0.2	\$192.00
Boyle, Matt	Review updates to tax basis balance sheet as of December 31, 2022 for Data Centers, Inc.	\$960.00	0.4	\$384.00
Boyle, Matt	Draft e-mail to T. Giro (Deloitte) regarding status and progress of tax bankruptcy consulting project.	\$960.00	0.3	\$288.00
Chapple, Joshua	Review the intercompany receivable and payable eliminations in the tax debt restructuring model.	\$545.00	1.2	\$654.00
Giordano, Michael	Call with C. Smith (Deloitte) to discuss apportionment for bankruptcy model set up.	\$545.00	0.3	\$163.50
Giordano, Michael	Update net operating loss schedule for use in the bankruptcy model.	\$545.00	0.8	\$436.00
Jett, Kevin	Discussion with C. Petersen (Deloitte) to discuss IRS tax treasury regulation § 1.1502-21 (net operating losses) action and review items for tax stock basis calculation.	\$815.00	0.3	\$244.50
Jett, Kevin	Modify IRS tax treasury regulation § 1.1502-21 (net operating losses) analysis for stock basis.	\$815.00	2.7	\$2,200.50
Petersen, Cam	Discussion with K. Jett (Deloitte) to discuss IRS tax treasury regulation § 1.1502-21 (net operating losses) action and review items for tax stock basis calculation.	\$445.00	0.3	\$133.50
Petersen, Cam	Prepare IRS tax treasury regulation § 1.1502-21 (net operating losses) analysis.	\$445.00	2.1	\$934.50
Regnier, Lin	Call with A. Bachu, J. Taylor (Deloitte) to discuss intercompany receivables from an attribution reduction perspective.	\$545.00	0.4	\$218.00

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June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/18/2023				
Regnier, Lin	Meeting with J. Taylor (Deloitte) to discuss comparing the net present value of certain deductions based on the particular restructuring scenario.	\$545.00	0.6	\$327.00
Serrano, Alfredo	Review IRC Tax Code section 163(j) (interest expense limitation) disallowed business interest expense schedules provided by A. Shah (Cyxtera).	\$815.00	0.8	\$652.00
Serrano, Alfredo	Review gain/loss calculation related to proposed taxable sale of assets in bankruptcy model.	\$815.00	1.6	\$1,304.00
Serrano, Alfredo	Review legal entity tax basis balance sheet and attribute reduction analysis in bankruptcy model.	\$815.00	0.9	\$733.50
Taylor, Joe	Meeting with L. Regnier (Deloitte) to discuss comparing the net present value of certain deductions based on the particular restructuring scenario.	\$545.00	0.6	\$327.00
Taylor, Joe	Review cash tax and depreciation/amortization projections provided by H. Xu (Cyxtera) in order to prepare a net present value comparison in attribute reduction model.	\$545.00	0.7	\$381.50
Taylor, Joe	Update tax basis balance sheet and taxable asset sale for intercompany payable/receivable eliminations.	\$545.00	0.9	\$490.50
Taylor, Joe	Update the cancellation of debt income and attribute reduction calculations for intercompany payable/receivable elimination updates.	\$545.00	1.8	\$981.00
Taylor, Joe	Call with A. Bachu, L. Regnier (Deloitte) to discuss intercompany receivables from an attribution reduction perspective.	\$545.00	0.4	\$218.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to review initial phase I restructuring tax model outputs and scenarios.	\$960.00	2.2	\$2,112.00

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June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/19/2023				
Aubuchon, Madison	Update Cyxtera organization chart to include in a high-level restructuring slide deck for the proposed acquisition of Cyxtera.	\$445.00	0.4	\$178.00
Aubuchon, Madison	Prepare summary presentation outlining high level tax impacts of restructuring scenarios specified in Cyxtera's restructuring support agreement.	\$445.00	0.6	\$267.00
Aubuchon, Madison	Continue to prepare summary presentation outlining high level tax impacts of restructuring scenarios specified in Cyxtera's restructuring support agreement.	\$445.00	0.7	\$311.50
Aubuchon, Madison	Continue to prepare summary presentation outlining high level tax impacts of restructuring scenarios specified in Cyxtera's restructuring support agreement.	\$445.00	0.3	\$133.50
Aubuchon, Madison	Update Cyxtera organization chart to include in a high-level restructuring slide deck for the proposed acquisition of Cyxtera.	\$445.00	0.6	\$267.00
Aubuchon, Madison	Continue to update Cyxtera organization chart to include in a high-level restructuring slide deck for the proposed acquisition of Cyxtera.	\$445.00	0.7	\$311.50
Aubuchon, Madison	Continue to prepare summary presentation outlining high level tax impacts of restructuring scenarios specified in Cyxtera's restructuring support agreement.	\$445.00	0.7	\$311.50
Aubuchon, Madison	Call with A. Serrano (partial), L. Regnier, J. Taylor (Deloitte) to discuss preparing a high-level restructuring slide deck for the proposed acquisition of Cyxtera.	\$445.00	0.7	\$311.50
Boyle, Matt	Call with J V. Gelder (Deloitte) to discuss overall slide presentation formatting for phase I summary tax presentation.	\$960.00	0.5	\$480.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/19/2023				
Boyle, Matt	Draft e-mail to H. Xu (Cyxtera) regarding tax restructuring summary slide deck considerations.	\$960.00	0.3	\$288.00
Boyle, Matt	Review Cyxtera summary slide presentation with conclusions from phase I tax analysis.	\$960.00	1.3	\$1,248.00
Jett, Kevin	Modify IRS tax treasury regulation § 1.1502-21 (net operating losses) analysis for stock basis.	\$815.00	3.6	\$2,934.00
Jett, Kevin	Discussion with C. Petersen (Deloitte) to discuss IRS tax treasury regulation § 1.1502-21 (net operating losses) action and review items for tax stock basis calculation.	\$815.00	0.3	\$244.50
Petersen, Cam	Discussion with K. Jett (Deloitte) to discuss IRS tax treasury regulation § 1.1502-21 (net operating losses) action and review items for tax stock basis calculation.	\$445.00	0.3	\$133.50
Regnier, Lin	Call with J. Taylor (Deloitte) to discuss presentational updates to the high-level restructuring slide deck.	\$545.00	0.4	\$218.00
Regnier, Lin	Review updates to restructuring summary deck for purpose of illustrating cancellation of debt income under taxable asset sale scenario.	\$545.00	3.9	\$2,125.50
Regnier, Lin	Review updates to restructuring deck summary deck for purpose of illustrating attribute reduction under various restructuring scenarios.	\$545.00	3.9	\$2,125.50
Regnier, Lin	Call with A. Serrano (partial), J. Taylor, and M. Aubuchon (Deloitte) to discuss preparing a high-level restructuring slide deck for the proposed acquisition of Cyxtera.	\$545.00	0.7	\$381.50
Regnier, Lin	Call with A. Serrano (Deloitte) to discuss updates to restructuring summary deck for purpose of illustrating cancellation of debt income under various restructuring scenarios.	\$545.00	0.8	\$436.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/19/2023				
Regnier, Lin	Review updates to assumption listing for summary deck with regards to illustrating the federal income tax consequences under various restructuring scenarios.	\$545.00	3.4	\$1,853.00
Serrano, Alfredo	Review legal entity tax basis balance sheet and attribute reduction analysis in bankruptcy tax model.	\$815.00	0.8	\$652.00
Serrano, Alfredo	Call with L. Regnier (Deloitte) to discuss updates to restructuring summary deck for purpose of illustrating cancellation of debt income under various restructuring scenarios.	\$815.00	0.8	\$652.00
Serrano, Alfredo	Prepare comments to L. Regnier, J. Taylor (Deloitte) on debt restructuring tax summary slide deck.	\$815.00	3.1	\$2,526.50
Serrano, Alfredo	Call with L. Regnier, J. Taylor, and M. Aubuchon (Deloitte) to discuss preparing a high-level restructuring slide deck for the proposed acquisition of Cyxtera.	\$815.00	0.3	\$244.50
Serrano, Alfredo	Review comments on base annual net operating loss limitation and net unrealized built-in loss calculations in bankruptcy tax model.	\$815.00	1.8	\$1,467.00
Taylor, Joe	Prepare high-level restructuring slide deck for potential Cyxtera acquisition under certain valuations.	\$545.00	2.9	\$1,580.50
Taylor, Joe	Update the cancellation of debt income and attribute reduction calculations for intercompany payable/receivable elimination updates.	\$545.00	0.9	\$490.50
Taylor, Joe	Call with L. Regnier (Deloitte) to discuss presentational updates to the high-level restructuring slide deck.	\$545.00	0.4	\$218.00
Taylor, Joe	Call with A. Serrano (partial), L. Regnier, and M. Aubuchon (Deloitte) to discuss preparing a high-level restructuring slide deck for the proposed acquisition of Cyxtera.	\$545.00	0.7	\$381.50

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/19/2023				
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to discuss overall slide presentation formatting for phase I summary tax presentation.	\$960.00	0.5	\$480.00
Van Gelder, Jeff	Review bankruptcy restructure attribute reduction model.	\$960.00	1.4	\$1,344.00
07/20/2023				
Boyle, Matt	Review Cyxtera summary slide presentation with conclusions from phase I tax analysis.	\$960.00	1.2	\$1,152.00
Boyle, Matt	Discuss with M. McDonald (Deloitte) Cyxtera IRC Tax Code section 382 (limitation on net operating loss carryforwards) analysis response to question from H. Xu (Cyxtera) regarding IRC Tax Code section 382 (limitation on net operating loss carryforwards) ow	\$960.00	0.7	\$672.00
Boyle, Matt	Call with H. Xu (Cyxtera), J. Mendelsohn (Guggenheim), R. Li (Alix), J V. Gelder, (Deloitte) to discuss restructuring update and status of tax analysis.	\$960.00	0.8	\$768.00
Boyle, Matt	Call with J V. Gelder (Deloitte) to review restructuring executive summary slides for call with H. Xu (Cyxtera).	\$960.00	1.9	\$1,824.00
Boyle, Matt	Review draft deliverable of restructuring summary tax slides to send it to H. Xu (Cyxtera).	\$960.00	0.3	\$288.00
Boyle, Matt	Review Cyxtera ownership change analysis under IRC Tax Code section 382 (limitation on net operating loss carryforwards).	\$960.00	2.2	\$2,112.00
Boyle, Matt	Call with J V. Gelder (Deloitte) to review restructuring summary slides assumptions and technical tax analysis for call with H. Xu (Cyxtera).	\$960.00	1.9	\$1,824.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/20/2023				
Boyle, Matt	Call with H. Xu (Cyxtera), M. McDonald, J. Forrest, J V. Gelder, M. Fonseca, P. Pittman (Deloitte) to review restructuring tax analysis summary slides in preparation for advisors call.	\$960.00	1.2	\$1,152.00
Fonseca, Mike	Call with H. Xu (Cyxtera), M. McDonald, J. Forrest, J V. Gelder, M. Boyle, P. Pittman (Deloitte) to review restructuring tax analysis summary slides in preparation for advisors call.	\$960.00	1.2	\$1,152.00
Forrest, Jonathan	Call with V. Penico (Deloitte) related to categorization of property for attribute reduction purpose.	\$960.00	0.3	\$288.00
Forrest, Jonathan	Call with H. Xu (Cyxtera), M. McDonald, J V. Gelder, M. Fonseca, M. Boyle, P. Pittman (Deloitte) to review restructuring tax analysis summary slides in preparation for advisors call.	\$960.00	1.2	\$1,152.00
Giordano, Michael	Review apportionment information put together by C. Smith (Deloitte) to incorporate state tax impacts into attribute reduction model.	\$545.00	0.4	\$218.00
Jett, Kevin	Discussion with C. Petersen (Deloitte) to discuss IRS tax treasury regulation § 1.1502-21 (net operating losses) action and review items for tax stock basis calculation.	\$815.00	0.8	\$652.00
McDonald, Michael	Discuss with M. Boyle (Deloitte) Cyxtera IRC Tax Code section 382 (limitation on net operating loss carryforwards) analysis response to question from H. Xu (Cyxtera) regarding IRC Tax Code section 382 (limitation on net operating loss carryforwards) owner	\$815.00	0.7	\$570.50
McDonald, Michael	Call with H. Xu (Cyxtera), J. Forrest, J V. Gelder, M. Fonseca, M. Boyle, P. Pittman (Deloitte) to review restructuring tax analysis summary slides in preparation for advisors call.	\$815.00	1.2	\$978.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/20/2023				
Penico, Victor	Call with J. Forrest (Deloitte) related to categorization of property for attribute reduction purpose.	\$960.00	0.3	\$288.00
Petersen, Cam	Discussion with K. Jett (Deloitte) to discuss IRS tax treasury regulation § 1.1502-21 (net operating losses) action and review items for tax stock basis calculation.	\$445.00	0.8	\$356.00
Petersen, Cam	Review stock basis documentation for purposes of rolling forward stock basis for each domestic entity.	\$445.00	1.0	\$445.00
Pittman, Preston	Call with H. Xu (Cyxtera), M. McDonald, J. Forrest, J V. Gelder, M. Fonseca, M. Boyle (Deloitte) to review restructuring tax analysis summary slides in preparation for advisors call.	\$700.00	1.2	\$840.00
Regnier, Lin	Review updates to restructuring summary deck for purpose of illustrating cancellation of debt income under the various debt recovery scenarios.	\$545.00	3.6	\$1,962.00
Regnier, Lin	Call with A. Serrano, J. Taylor (Deloitte) to discuss the intercompany payable/receivable eliminations and presentational updates to the taxable asset sale calculation tab.	\$545.00	0.6	\$327.00
Regnier, Lin	Call with J. Taylor (Deloitte) to discuss rounding issues to fix in the high-level restructuring slide deck.	\$545.00	0.3	\$163.50
Serrano, Alfredo	Review legal entity tax basis balance sheet and attribute reduction analysis in bankruptcy tax model.	\$815.00	0.6	\$489.00
Serrano, Alfredo	Prepare comments to L. Regnier, J. Taylor (Deloitte) on debt restructuring tax summary slide deck.	\$815.00	1.7	\$1,385.50
Serrano, Alfredo	Edit access letters for potential asset sale bidder and its advisors.	\$815.00	0.8	\$652.00

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Tax Restructuring Services

07/20/2023

Serrano, Alfredo	Call with L. Regnier, J. Taylor (Deloitte) to discuss the intercompany payable/receivable eliminations and presentational updates to the taxable asset sale calculation tab.	\$815.00	0.6	\$489.00
Taylor, Joe	Update taxable asset sale summary presentation in high level restructuring slide deck.	\$545.00	0.2	\$109.00
Taylor, Joe	Call with L. Regnier (Deloitte) to discuss rounding issues to fix in the high-level restructuring slide deck.	\$545.00	0.3	\$163.50
Taylor, Joe	Call with L. Regnier, A. Serrano (Deloitte) to discuss the intercompany payable/receivable eliminations and presentational updates to the taxable asset sale calculation tab.	\$545.00	0.6	\$327.00
Taylor, Joe	Draft access letter and consent letter for potential asset sale bidder and its advisors to review tax workpapers.	\$545.00	1.3	\$708.50
Taylor, Joe	Prepare high-level restructuring slide deck for potential Cyxtera acquisition under certain valuations.	\$545.00	2.6	\$1,417.00
Van Gelder, Jeff	Call with H. Xu (Cyxtera), M. McDonald, J. Forrest, M. Fonseca, M. Boyle, P. Pittman (Deloitte) to review restructuring tax analysis summary slides in preparation for advisors call.	\$960.00	1.2	\$1,152.00
Van Gelder, Jeff	Call with H. Xu (Cyxtera), J. Mendelsohn (Guggenheim), R. Li (Alix), M. Boyle, (Deloitte) to discuss restructuring update and status of tax analysis.	\$960.00	0.8	\$768.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to review restructuring executive summary slides for call with H. Xu (Cyxtera).	\$960.00	1.9	\$1,824.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to review restructuring summary slides assumptions and technical tax analysis for call with H. Xu (Cyxtera).	\$960.00	1.9	\$1,824.00

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Date	Description	Rate	Hours	Fees
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Tax Restructuring Services

07/21/2023

Boyle, Matt	Call with J V. Gelder (Deloitte) to review final phase I tax summary slides.	\$960.00	0.7	\$672.00
Boyle, Matt	Call with J V. Gelder (Deloitte) to review workpaper access letters for potential Cyxtera buyer diligence call on Monday.	\$960.00	0.4	\$384.00
Boyle, Matt	Call with H. Xu (Cyxtera), M. McDonald, J V. Gelder, M. Fonseca (Deloitte) to discuss review comments to phase I tax summary analysis slides presentation.	\$960.00	0.4	\$384.00
Boyle, Matt	Review access letters to Deloitte Tax LLP's work product requested by potential Cyxtera business buyers.	\$960.00	0.9	\$864.00
Boyle, Matt	Call with H. Xu (Cyxtera), M. McDonald, J V. Gelder, J. Forrest (Deloitte), R. Li (Alix), B. Schreiner (Kirkland and Ellis), J. Mendelsen (Guggenheim) to discuss preliminary results from phase I restructuring tax analysis.	\$960.00	1.3	\$1,248.00
Boyle, Matt	Provide review comments to A. Serrano, L. Regnier, J. Taylor (Deloitte) on latest version of Cyxtera tax summary restructuring slides.	\$960.00	0.5	\$480.00
Boyle, Matt	Review updated formatting in Cyxtera summary tax restructuring phase I analysis slides before sending to H. Xu (Cyxtera).	\$960.00	0.9	\$864.00
Boyle, Matt	Review Cyxtera ownership change analysis under IRC Tax Code section 382 (limitation on net operating loss carryforwards).	\$960.00	0.2	\$192.00
Boyle, Matt	Update potential buyer workpaper access letter for additional legal counsel information from H. Xu (Cyxtera).	\$960.00	0.8	\$768.00
Boyle, Matt	Call with H. Xu (Cyxtera), J V. Gelder (Deloitte) to debrief results of phase I tax analysis.	\$960.00	0.6	\$576.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/21/2023				
Fonseca, Mike	Call with H. Xu (Cyxtera), M. McDonald, J V. Gelder, M. Boyle (Deloitte) to discuss review comments to phase I tax summary analysis slides presentation.	\$960.00	0.4	\$384.00
Forrest, Jonathan	Call with H. Xu (Cyxtera), M. McDonald, J V. Gelder, M. Boyle (Deloitte), R. Li (Alix), B. Schreiner (Kirkland and Ellis), J. Mendelsen (Guggenheim) to discuss preliminary results from phase I restructuring tax analysis.	\$960.00	1.3	\$1,248.00
McDonald, Michael	Call with H. Xu (Cyxtera), J V. Gelder, M. Boyle, J. Forrest (Deloitte), R. Li (Alix), B. Schreiner (Kirkland and Ellis), J. Mendelsen (Guggenheim) to discuss preliminary results from phase I restructuring tax analysis.	\$815.00	1.3	\$1,059.50
McDonald, Michael	Call with H. Xu (Cyxtera), J V. Gelder, M. Fonseca, M. Boyle (Deloitte) to discuss review comments to phase I tax summary analysis slides presentation.	\$815.00	0.4	\$326.00
Petersen, Cam	Update IRS tax treasury regulation § 1.1502-21 (net operating losses) analysis.	\$445.00	1.8	\$801.00
Regnier, Lin	Call with A. Serrano, J. Taylor (Deloitte) to review the finalized high-level restructuring slide deck under certain valuations.	\$545.00	0.3	\$163.50
Regnier, Lin	Prepare updates to restructuring summary deck for purposes of illustrating IRC Tax Code section 382 (limitation on net operating loss carryforwards) analysis under various debt recovery scenarios as requested by H. Xu (Cyxtera).	\$545.00	3.9	\$2,125.50
Regnier, Lin	Call with J. Taylor (Deloitte) to discuss fixing rounding errors and variances in the high-level restructuring slide deck.	\$545.00	0.3	\$163.50

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/21/2023				
Regnier, Lin	Prepare updates to restructuring summary deck for purposes of illustrating cancellation of debt income under various debt recovery scenarios as requested by H. Xu (Cyxtera).	\$545.00	3.9	\$2,125.50
Serrano, Alfredo	Call with L. Regnier, J. Taylor (Deloitte) to review the finalized high-level restructuring slide deck under certain valuations.	\$815.00	0.3	\$244.50
Serrano, Alfredo	Review updates to high-level restructuring slide deck under certain valuations that illustrate the federal income tax consequences.	\$815.00	3.1	\$2,526.50
Serrano, Alfredo	Provide comments on base annual limitation and net unrealized built-in loss calculations in bankruptcy tax model to L. Regnier and J. Taylor (Deloitte).	\$815.00	0.8	\$652.00
Serrano, Alfredo	Call with J. Taylor (Deloitte) to discuss the consolidated attribute reduction summary slide in the high-level restructuring slide deck under certain valuations.	\$815.00	0.3	\$244.50
Taylor, Joe	Update M. Boyle's (Deloitte) comments in high-level restructuring slide deck.	\$545.00	1.1	\$599.50
Taylor, Joe	Prepare high-level restructuring slide deck for potential Cyxtera acquisition under other valuations.	\$545.00	2.1	\$1,144.50
Taylor, Joe	Finalize high-level restructuring slide deck for potential Cyxtera acquisition under other valuations.	\$545.00	2.6	\$1,417.00
Taylor, Joe	Call with A. Serrano (Deloitte) to discuss the consolidated attribute reduction summary slide in the high-level restructuring slide deck under certain valuations.	\$545.00	0.3	\$163.50
Taylor, Joe	Call with L. Regnier, A. Serrano (Deloitte) to review the finalized high-level restructuring slide deck under certain valuations.	\$545.00	0.3	\$163.50

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/21/2023				
Taylor, Joe	Call with L. Regnier (Deloitte) to discuss fixing rounding errors and variances in the high-level restructuring slide deck.	\$545.00	0.3	\$163.50
Taylor, Joe	Update access letter to Deloitte Tax LLP's work product requested by potential Cyxtera business buyers.	\$545.00	0.4	\$218.00
Van Gelder, Jeff	Review access letters for potential asset sale bidder and their advisors.	\$960.00	0.3	\$288.00
Van Gelder, Jeff	Call with H. Xu (Cyxtera), M. Boyle (Deloitte) to debrief results of phase I tax analysis.	\$960.00	0.6	\$576.00
Van Gelder, Jeff	Call with H. Xu (Cyxtera), M. McDonald, M. Fonseca, M. Boyle (Deloitte) to discuss review comments to phase I tax summary analysis slides presentation.	\$960.00	0.4	\$384.00
Van Gelder, Jeff	Edit access lender for the first lien ad hoc lenders committee.	\$960.00	0.3	\$288.00
Van Gelder, Jeff	Call with H. Xu (Cyxtera), M. McDonald, M. Boyle, J. Forrest (Deloitte), R. Li (Alix), B. Schreiner (Kirkland and Ellis), J. Mendelsen (Guggenheim) to discuss preliminary results from phase I restructuring tax analysis.	\$960.00	1.3	\$1,248.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to review final phase I tax summary slides.	\$960.00	0.7	\$672.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to review workpaper access letters for potential Cyxtera buyer diligence call on Monday.	\$960.00	0.4	\$384.00
07/22/2023				
Boyle, Matt	Draft access letters to Deloitte Tax LLP's work product requested by third-party debt holders.	\$960.00	0.9	\$864.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/22/2023				
Boyle, Matt	Review updated version of tax restructuring summary slides with various equity value scenarios for distribution to potential buyer for diligence call.	\$960.00	0.6	\$576.00
Van Gelder, Jeff	Update bankruptcy restructuring deck revised to illustrate a various debt recovery scenarios.	\$960.00	1.9	\$1,824.00
07/23/2023				
Boyle, Matt	Call with J V. Gelder (Deloitte) to review tax ramifications of alternative tax restructuring assumptions.	\$960.00	1.1	\$1,056.00
Boyle, Matt	Review attribute reduction model to analyze tax ramifications of different restructure assumptions and changes in the company's balance sheet.	\$960.00	1.1	\$1,056.00
Giordano, Michael	Reformat net operating loss schedule for bankruptcy tax model.	\$545.00	2.4	\$1,308.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to review tax ramifications of alternative tax restructuring assumptions.	\$960.00	1.1	\$1,056.00
Van Gelder, Jeff	Prepare analysis about the tax ramifications of different restructure assumptions and changes in the company's balance sheet.	\$960.00	0.4	\$384.00
07/24/2023				
Boyle, Matt	Call with H. Xu (Cyxtera), R. Li (Alix), J. Mendelsen (Guggenheim), J. Forrest, J V. Gelder (Deloitte) to discuss assistance with inputs into financial and tax model.	\$960.00	0.8	\$768.00
Boyle, Matt	Call with J V. Gelder (Deloitte) to review third party financial projection model and discuss modifications for tax impacts of phase I tax restructuring analysis.	\$960.00	1.3	\$1,248.00
Boyle, Matt	Revise Deloitte workpaper access letters for comments from third party.	\$960.00	0.6	\$576.00

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/24/2023				
Boyle, Matt	Review Deloitte Phase I summary tax presentation to prepare for call with third party.	\$960.00	1.0	\$960.00
Boyle, Matt	Call with A. Serrano (Deloitte) to discuss updates to federal income tax projections provided by third party.	\$960.00	0.6	\$576.00
Boyle, Matt	Call with H. Xu (Cyxtera), S. Drago (PricewaterhouseCoopers), B. Schreiner (Kirkland and Ellis), J. Mendelsen (Guggenheim), R. Li (Alix), J V. Gelder, J. Forrest, P. Pittman, M. McDonald (Deloitte) to discuss summary results of phase I tax analysis.	\$960.00	1.1	\$1,056.00
Forrest, Jonathan	Call with H. Xu (Cyxtera), R. Li (Alix), J. Mendelsen (Guggenheim), J V. Gelder, M. Boyle (Deloitte) to discuss assistance with inputs into financial and tax model.	\$960.00	0.8	\$768.00
Forrest, Jonathan	Call with H. Xu (Cyxtera), S. Drago (PricewaterhouseCoopers), B. Schreiner (Kirkland and Ellis), J. Mendelsen (Guggenheim), R. Li (Alix), M. Boyle, J V. Gelder, P. Pittman, M. McDonald (Deloitte) to discuss summary results of phase I tax analysis.	\$960.00	1.1	\$1,056.00
Jett, Kevin	Discussion with C. Petersen (Deloitte) to discuss IRS tax treasury regulation § 1.1502-21 (net operating losses) action and review items for tax stock basis calculation.	\$815.00	0.4	\$326.00
McDonald, Michael	Call with H. Xu (Cyxtera), S. Drago (PricewaterhouseCoopers), B. Schreiner (Kirkland and Ellis), J. Mendelsen (Guggenheim), R. Li (Alix), M. Boyle, J V. Gelder, J. Forrest, P. Pittman (Deloitte) to discuss summary results of phase I tax analysis.	\$815.00	1.1	\$896.50

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/24/2023				
Petersen, Cam	Discussion with K. Jett (Deloitte) to discuss IRS tax treasury regulation § 1.1502-21 (net operating losses) action and review items for tax stock basis calculation.	\$445.00	0.4	\$178.00
Pittman, Preston	Call with H. Xu (Cyxtera), S. Drago (PricewaterhouseCoopers), B. Schreiner (Kirkland and Ellis), J. Mendelsen (Guggenheim), R. Li (Alix), M. Boyle, J V. Gelder, J. Forrest, M. McDonald (Deloitte) to discuss summary results of phase I tax analysis.	\$700.00	1.1	\$770.00
Regnier, Lin	Call with J. Taylor, A. Serrano (Deloitte) to discuss updates to federal income tax projections provided by third party.	\$545.00	0.7	\$381.50
Serrano, Alfredo	Call with M. Boyle (Deloitte) to discuss updates to federal income tax projections provided by third party.	\$815.00	0.8	\$652.00
Serrano, Alfredo	Call with L. Regnier, J. Taylor (Deloitte) to discuss updates to federal income tax projections provided by third party.	\$815.00	0.7	\$570.50
Taylor, Joe	Call with L. Regnier, A. Serrano (Deloitte) to discuss updates to federal income tax projections provided by third party.	\$545.00	0.7	\$381.50
Taylor, Joe	Update tax projections file provided by another third party such as rolling out depreciation and IRC Tax Code section 163(j) (interest expense limitation) adjustments.	\$545.00	2.1	\$1,144.50
Taylor, Joe	Update tax projections file provided by third party such as rolling out depreciation for fixed assets through 2029 for the cash tax projections.	\$545.00	1.7	\$926.50

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Date	Description	Rate	Hours	Fees
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Tax Restructuring Services

07/24/2023

Van Gelder, Jeff	Call with H. Xu (Cyxtera), S. Drago (PricewaterhouseCoopers), B. Schreiner (Kirkland and Ellis), J. Mendelsen (Guggenheim), R. Li (Alix), M. Boyle, J. Forrest, P. Pittman, M. McDonald (Deloitte) to discuss summary results of phase I tax analysis.	\$960.00	1.1	\$1,056.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to review third party financial projection model and discuss modifications for tax impacts of phase I tax restructuring analysis.	\$960.00	1.3	\$1,248.00
Van Gelder, Jeff	Review revisions to access letters in order to prepare for call regarding summary results of phase I tax analysis.	\$960.00	2.0	\$1,920.00
Van Gelder, Jeff	Call with H. Xu (Cyxtera), R. Li (Alix), J. Mendelsen (Guggenheim), M. Boyle, J. Forrest (Deloitte) to discuss assistance with inputs into financial and tax model.	\$960.00	0.8	\$768.00

07/25/2023

Boyle, Matt	Call with J. Chapple, A. Serrano, L. Regnier, J. Taylor (Deloitte) to discuss progress on the depreciation, recognized built in loss, and IRC Tax Code section 163(j) (interest expense limitation) adjustments in the federal income tax projections.	\$960.00	0.8	\$768.00
Boyle, Matt	Revise workpaper access letters.	\$960.00	1.2	\$1,152.00
Boyle, Matt	Call with H. Xu (Cyxtera), E. Wei (Gibson), B. Schreiner (Kirkland), J. Mendelsen (Guggenheim), R. Li (Alix), J V. Gelder, M. Fonseca (Deloitte) to discuss summary results of phase I tax analysis.	\$960.00	1.0	\$960.00

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/25/2023				
Chapple, Joshua	Prepare updates to depreciation, recognize built in loss, IRC Tax Code section 163(j) (interest expense limitation) adjustments in the federal income tax projections provided by third party.	\$545.00	0.4	\$218.00
Chapple, Joshua	Call with L. Regnier, J. Taylor (Deloitte) to review build out of recognize built in loss and depreciation expense sections of tax projections provided by third party.	\$545.00	0.3	\$163.50
Chapple, Joshua	Call with M. Boyle, A. Serrano, L. Regnier, J. Taylor (Deloitte) to discuss progress on the depreciation, recognized built in loss, and IRC Tax Code section 163(j) (interest expense limitation) adjustments in the federal income tax projections.	\$545.00	0.8	\$436.00
Chapple, Joshua	Call with A. Serrano (partial), J. Taylor, L. Regnier (Deloitte) to discuss depreciation expense and recognized built in loss updates to federal income tax projections provided by third party.	\$545.00	0.7	\$381.50
Chapple, Joshua	Build out the recognized built in loss and depreciation expense sections of third party tax projections.	\$545.00	2.2	\$1,199.00
Fonseca, Mike	Call with H. Xu (Cyxtera), E. Wei (Gibson), B. Schreiner (Kirkland), J. Mendelsen (Guggenheim), R. Li (Alix), M. Boyle, J V. Gelder (Deloitte) to discuss summary results of phase I tax analysis.	\$960.00	1.0	\$960.00
Regnier, Lin	Meeting with A. Serrano, J. Taylor (Deloitte) to complete IRC Tax Code section 163(j) (interest expense limitation) and IRC Tax Code section 382 (net operating loss carryforward rules) limitation updates to tax projections provided by third party.	\$545.00	2.8	\$1,526.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
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Tax Restructuring Services

07/25/2023

Regnier, Lin	Call with J. Chapple, M. Boyle, A. Serrano, J. Taylor (Deloitte) to discuss progress on the depreciation, recognized built in loss, and IRC Tax Code section 163(j) (interest expense limitation) adjustments in the federal income tax projections.	\$545.00	0.8	\$436.00
Regnier, Lin	Review updates to cash tax projections for 2023-2028 for addback of disallowed realized built-in-losses under various restructuring scenarios.	\$545.00	3.9	\$2,125.50
Regnier, Lin	Review updates to cash tax projections for 2023-2028 with regards to depreciation and amortization addback adjustment for attribute reduction under various restructuring scenarios.	\$545.00	3.9	\$2,125.50
Regnier, Lin	Discuss with J. Taylor (Deloitte) updated tax projections based on M. Boyle's (Deloitte) comments and feedback on IRC Tax Code section 163(j) (interest expense limitation) and IRC Tax Code section 382 (limitation on net operating loss carryforwards) limit	\$545.00	0.4	\$218.00
Regnier, Lin	Call with J. Chapple, J. Taylor (Deloitte) to review build out of recognize built in loss and depreciation expense sections of tax projections provided by third party.	\$545.00	0.3	\$163.50
Regnier, Lin	Meeting with J. Taylor (Deloitte) to discuss IRC Tax Code section 163(j) (interest expense limitation) disallowed interest expense and net operating loss updates to federal income tax projections provided by third party.	\$545.00	1.1	\$599.50
Regnier, Lin	Call with A. Serrano (partial), J. Chapple, J. Taylor (Deloitte) to discuss depreciation expense and recognized built in loss updates to federal income tax projections.	\$545.00	1.4	\$763.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/25/2023				
Serrano, Alfredo	Prepare comments to L. Regnier and J. Taylor (Deloitte) on updates to federal income tax projections.	\$815.00	1.1	\$896.50
Serrano, Alfredo	Meeting with L. Regnier, J. Taylor (Deloitte) to complete IRC Tax Code section 163(j) (interest expense limitation) and IRC Tax Code section 382 (net operating loss carryforward rules) limitation updates to tax projections provided by third party.	\$815.00	2.8	\$2,282.00
Serrano, Alfredo	Call with J. Chapple (partial), J. Taylor, L. Regnier (Deloitte) to discuss depreciation expense and recognized built in loss updates to federal income tax projections provided by third party.	\$815.00	1.2	\$978.00
Serrano, Alfredo	Call with J. Chapple, M. Boyle, L. Regnier, J. Taylor (Deloitte) to discuss progress on the depreciation, recognized built in loss, and IRC Tax Code section 163(j) (interest expense limitation) adjustments in the federal income tax projections.	\$815.00	0.8	\$652.00
Taylor, Joe	Call with A. Serrano (partial), J. Chapple (partial), L. Regnier (Deloitte) to discuss depreciation expense and recognized built in loss updates to federal income tax projections.	\$545.00	1.4	\$763.00
Taylor, Joe	Call with J. Chapple, M. Boyle, A. Serrano, L. Regnier (Deloitte) to discuss progress on the depreciation, recognized built in loss, and IRC Tax Code section 163(j) (interest expense limitation) adjustments in the federal income tax projections.	\$545.00	0.8	\$436.00
Taylor, Joe	Meeting with L. Regnier, A. Serrano (Deloitte) to complete IRC Tax Code section 163(j) (interest expense limitation) and IRC Tax Code section 382 (net operating loss carryforward rules) limitation updates to tax projections provided by third party.	\$545.00	2.8	\$1,526.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/25/2023				
Taylor, Joe	Update adjustments in tax projections provided by third party in preparation for team call.	\$545.00	0.5	\$272.50
Taylor, Joe	Update tax projections file provided by third party by rolling out recognized built in losses and calculating disallowed recognized built in losses.	\$545.00	0.5	\$272.50
Taylor, Joe	Discuss with L. Regnier (Deloitte) updated tax projections based on M. Boyle's (Deloitte) comments and feedback on IRC Tax Code section 163(j) (interest expense limitation) and IRC Tax Code section 382 (limitation on net operating loss carryforwards) limi	\$545.00	0.4	\$218.00
Taylor, Joe	Call with J. Chapple, L. Regnier (Deloitte) to review build out of recognize built in loss and depreciation expense sections of tax projections provided by third party.	\$545.00	0.3	\$163.50
Taylor, Joe	Meeting with L. Regnier (Deloitte) to discuss IRC Tax Code section 163(j) (interest expense limitation) disallowed interest expense and net operating loss updates to federal income tax projections provided by third party.	\$545.00	1.1	\$599.50
Van Gelder, Jeff	Call with H. Xu (Cyxtera), E. Wei (Gibson), B. Schreiner (Kirkland), J. Mendelsen (Guggenheim), R. Li (Alix), M. Boyle, M. Fonseca (Deloitte) to discuss summary results of phase I tax analysis.	\$960.00	1.0	\$960.00
Van Gelder, Jeff	Call with H. Xu (Cyxtera) to discuss company cash tax projection assumptions to be used in the taxable income forecast analysis.	\$960.00	0.5	\$480.00
07/26/2023				
Boyle, Matt	Call with H. Xu (Cyxtera), A. Goodman (Guggenheim), J V. Gelder (Deloitte) to discuss tax inputs into financial and tax model for phase I tax analysis.	\$960.00	0.8	\$768.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/26/2023				
Boyle, Matt	Review taxable income updates to third party financial projection model for phase I tax analysis.	\$960.00	1.8	\$1,728.00
Boyle, Matt	Meet with A. Serrano (partial), L. Regnier (partial), J. Taylor (Deloitte) to finalize IRC Tax Code section 163(j) (interest expense limitation) and IRC Tax Code section 382 (net operating loss carryforward rules) limitation updates to the tax projections	\$960.00	2.7	\$2,592.00
Boyle, Matt	Review updates including the IRC Tax Code section 163(j) (interest expense limitation) and IRC Tax Code section 382 (net operating loss carryforward rules) limitation updates to the tax projections provided by third party.	\$960.00	2.8	\$2,688.00
Boyle, Matt	Call with J V. Gelder (Deloitte) to review tax and financial model inputs from phase I tax analysis.	\$960.00	1.7	\$1,632.00
Regnier, Lin	Review updates to cash tax projections for 2023-2028 under a taxable asset sale scenario.	\$545.00	3.9	\$2,125.50
Regnier, Lin	Meeting with A. Serrano (partial), and J. Taylor (Deloitte) to update the federal income tax projections provided by third party under an alternate Bruno's transaction scenario.	\$545.00	1.5	\$817.50
Regnier, Lin	Meet with A. Serrano (partial), M. Boyle, J. Taylor (Deloitte) to finalize the IRC Tax Code section 163(j) (interest expense limitation) and IRC Tax Code section 382 (net operating loss carryforward rules) limitation updates to the tax projections.	\$545.00	0.4	\$218.00
Serrano, Alfredo	Draft email correspondence to J. Taylor (Deloitte) discussing next steps with regard to modeling out the federal income tax projections for the restructure in place scenario and taxable asset sale.	\$815.00	0.4	\$326.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/26/2023				
Serrano, Alfredo	Prepare comments for L. Regnier and J. Taylor (Deloitte) on updates to federal income tax projections.	\$815.00	0.9	\$733.50
Serrano, Alfredo	Meeting with L. Regnier, and J. Taylor (Deloitte) to update the federal income tax projections provided by third party under an alternate Bruno's transaction scenario.	\$815.00	0.8	\$652.00
Serrano, Alfredo	Meeting with M. Boyle, L. Regnier (partial), J. Taylor (Deloitte) to finalize the IRC Tax Code section 163(j) (interest expense limitation) and IRC Tax Code section 382 (net operating loss carryforward rules) limitation updates to the tax projections.	\$815.00	0.7	\$570.50
Serrano, Alfredo	Call with J. Taylor (Deloitte) to clear M. Boyle's (Deloitte) comments in and begin drafting assumptions for the federal income tax projections provided by third party.	\$815.00	1.2	\$978.00
Taylor, Joe	Update third party tax projections file for IRC Tax Code section 382 (limitation on net operating loss carryforwards) and IRC Tax Code section 163(j) (interest expense limitation).	\$545.00	1.1	\$599.50
Taylor, Joe	Call with A. Serrano (Deloitte) to clear M. Boyle's (Deloitte) comments in and begin drafting assumptions for the federal income tax projections provided by third party.	\$545.00	1.2	\$654.00
Taylor, Joe	Meeting with A. Serrano (partial), L. Regnier (Deloitte) to update the federal income tax projections provided by third party under an alternate Bruno's transaction scenario.	\$545.00	1.5	\$817.50

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Date	Description	Rate	Hours	Fees
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Tax Restructuring Services

07/26/2023

Taylor, Joe	Meet with A. Serrano (partial), M. Boyle, L. Regnier (partial) (Deloitte) to finalize the IRC Tax Code section 163 (j) (interest expense limitation) and IRC Tax Code section 382 (net operating loss carryforward rules) limitation updates to the tax project	\$545.00	2.7	\$1,471.50
Van Gelder, Jeff	Call with H. Xu (Cyxtera), A. Goodman (Guggenheim), M. Boyle (Deloitte) to discuss tax inputs into financial and tax model for phase I tax analysis.	\$960.00	0.8	\$768.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to review tax and financial model inputs from phase I tax analysis.	\$960.00	1.7	\$1,632.00

07/27/2023

Boyle, Matt	Call with J. Taylor, A. Serrano (Deloitte) to discuss building out cash tax net present value projections from 2023 through 2029 in the attribute reduction model.	\$960.00	0.5	\$480.00
Boyle, Matt	Review updates to cash tax net present value projections from 2023 through 2029 in the attribute reduction model.	\$960.00	0.5	\$480.00
Regnier, Lin	Call with J. Taylor (Deloitte) to plan building out and discuss gathering data for the cash tax net present value projections in the attribute reduction model.	\$545.00	1.1	\$599.50
Regnier, Lin	Review updates to attribute reduction model for the allocation of realized built in losses among various classes of assets under the restructuring scenarios.	\$545.00	3.9	\$2,125.50
Serrano, Alfredo	Call with J. Taylor, M. Boyle (Deloitte) to discuss building out cash tax net present value projections from 2023 through 2029 in the attribute reduction model.	\$815.00	0.5	\$407.50

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
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Tax Restructuring Services

07/27/2023

Serrano, Alfredo	Call with J. Taylor (Deloitte) to prepare the assumptions for build out of the cash tax net present value projections in the attribute reduction model.	\$815.00	1.1	\$896.50
Serrano, Alfredo	Review cash tax projections and related federal income tax consequences in bankruptcy model.	\$815.00	0.9	\$733.50
Taylor, Joe	Call with M. Boyle, A. Serrano (Deloitte) to discuss building out cash tax net present value projections from 2023 through 2029 in the attribute reduction model.	\$545.00	0.5	\$272.50
Taylor, Joe	Call with A. Serrano (Deloitte) to prepare the assumptions for build out of the cash tax net present value projections in the attribute reduction model.	\$545.00	1.1	\$599.50
Taylor, Joe	Call with L. Regnier (Deloitte) to plan building out and discuss gathering data for the cash tax net present value projections in the attribute reduction model.	\$545.00	1.1	\$599.50

07/28/2023

Aubuchon, Madison	Add linking in attribute reduction model to the tax projections.	\$445.00	0.8	\$356.00
Aubuchon, Madison	Add tax projection information to the attribute reduction model.	\$445.00	0.6	\$267.00
Aubuchon, Madison	Update attribute reduction model by formatting and adding workpaper references.	\$445.00	0.4	\$178.00
Boyle, Matt	Continue to review updates to cash tax net present value projections from 2023 through 2029 in the attribute reduction model.	\$960.00	0.5	\$480.00
Regnier, Lin	Review updates to cash tax projections under various restructuring scenarios.	\$545.00	1.2	\$654.00
Taylor, Joe	Review M. Aubuchon's (Deloitte) updates to cash tax forecast in attribute reduction model.	\$545.00	0.6	\$327.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/28/2023				
Van Gelder, Jeff	Review bankruptcy restructure model for changes to various company provided inputs.	\$960.00	1.2	\$1,152.00
07/30/2023				
Serrano, Alfredo	Draft email correspondence to J. Taylor (Deloitte) regarding status of information request related to modeling of taxable income projections.	\$815.00	0.1	\$81.50
Serrano, Alfredo	Review email correspondences from H. Xu (Cyxtera) regarding request for certain cash tax projections to be modeled.	\$815.00	0.2	\$163.00
07/31/2023				
Boyle, Matt	Call with J V. Gelder (Deloitte) to review tax projection calculation for revised takeback debt scenario.	\$960.00	2.2	\$2,112.00
Boyle, Matt	Review workpaper access letter for financial advisor to ad hoc first lien creditors.	\$960.00	0.3	\$288.00
Boyle, Matt	Update tax restructuring model for revised lease payment projections for 2023-2029 financial projection period.	\$960.00	1.2	\$1,152.00
Boyle, Matt	Review e-mails from H. Xu (Cyxtera) regarding treatment of foreign asset sales and inclusions into United States taxable income.	\$960.00	0.4	\$384.00
Boyle, Matt	Calculate potential interest haircut under IRC Tax Code section 382(l)(5) (Chapter 11 or similar case), related to post-bankruptcy limitations on the use of Cyxtera's tax attributes.	\$960.00	0.2	\$192.00
Boyle, Matt	Summarize tax model outputs for takeback debt scenarios for review by J V. Gelder (Deloitte).	\$960.00	0.7	\$672.00
Boyle, Matt	Review Deloitte workpaper access letter for advisor to ad hoc first lien creditors.	\$960.00	0.7	\$672.00
Forrest, Jonathan	Review business plan model for impact on tax modeling.	\$960.00	0.4	\$384.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/31/2023				
Hybl, Claire	Review the apportionment for the state attribute reduction model.	\$700.00	0.9	\$630.00
Hybl, Claire	Review the net operating loss schedules prepared for the state attribute reduction model.	\$700.00	0.9	\$630.00
Hybl, Claire	Prepare the state attribute reduction tabs for the restructuring in place analysis.	\$700.00	2.1	\$1,470.00
Hybl, Claire	Prepare the state cash tax tabs for the restructuring in place analysis.	\$700.00	1.9	\$1,330.00
Jett, Kevin	Estimate time to complete stock basis calculation.	\$815.00	0.7	\$570.50
Petersen, Cam	Draft email response to K. Jett (Deloitte) regarding questions relating to tax basis of domestic entity.	\$445.00	0.3	\$133.50
Regnier, Lin	Review updates to fixed asset additions through 2029 for purpose of estimating capital expenditures in the cash tax projection.	\$545.00	3.9	\$2,125.50
Regnier, Lin	Call with A. Serrano (partial), J. Taylor (Deloitte) to gather a list of open items in the cash tax forecast for purpose of drafting an information request to H. Xu (Cyxtera).	\$545.00	0.7	\$381.50
Regnier, Lin	Call with A. Serrano, and J. Taylor (partial) (Deloitte) to discuss the build out of toggles for depreciation and amortization expense and calculation of interest expense in the cash tax.	\$545.00	1.6	\$872.00
Serrano, Alfredo	Call with L. Regnier, and J. Taylor (partial) (Deloitte) to discuss the build out of toggles for depreciation and amortization expense and calculation of interest expense in the cash tax.	\$815.00	1.6	\$1,304.00
Serrano, Alfredo	Review access letters to Deloitte Tax LLP's work product requested by third-party debt holders.	\$815.00	0.6	\$489.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/31/2023				
Serrano, Alfredo	Call with L. Regnier, J. Taylor (Deloitte) to gather a list of open items in the cash tax forecast for purpose of drafting an information request to H. Xu (Cyxtera).	\$815.00	0.5	\$407.50
Serrano, Alfredo	Analyze federal income tax consequences regarding cash tax projection under a restructure in place scenario.	\$815.00	0.8	\$652.00
Serrano, Alfredo	Edit access letter to the ad hoc first lien group of lenders and their advisor.	\$815.00	0.4	\$326.00
Sullivan, Brian	Review federal tax models for potential emergence transaction scenarios.	\$960.00	2.1	\$2,016.00
Taylor, Joe	Call with A. Serrano, L. Regnier (Deloitte) to discuss the build out of toggles for depreciation and amortization expense and calculation of interest expense in the cash tax.	\$545.00	1.3	\$708.50
Taylor, Joe	Draft access letter and consent letter for advisor and debtors respectively.	\$545.00	1.3	\$708.50
Taylor, Joe	Update depreciation forecast based on third party taxable income projections.	\$545.00	1.7	\$926.50
Taylor, Joe	Update taxable income forecast toggles and scenarios based on third party taxable income projections.	\$545.00	2.2	\$1,199.00
Taylor, Joe	Call with A. Serrano (partial), L. Regnier (Deloitte) to gather a list of open items in the cash tax forecast for purpose of drafting an information request to H. Xu (Cyxtera).	\$545.00	0.7	\$381.50
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to review tax projection calculation for revised takeback debt scenario.	\$960.00	2.2	\$2,112.00
Van Gelder, Jeff	Review updated bankruptcy federal income tax restructuring model for different take-back debt scenarios for potential impact on cash tax liabilities and attribute carryovers.	\$960.00	1.3	\$1,248.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/01/2023				
Boyle, Matt	Call with H. Xu (Cyxtera), R. Li (Alix), J. Mendelsen (Guggenheim), JV. Gelder (Deloitte) to discuss current status of restructuring engagement, bid deadline and timing and status of tax restructuring model.	\$960.00	0.9	\$864.00
Boyle, Matt	Call with H. Xu (Cyxtera), R. Li (Alix), J. Mendelsen (Guggenheim), JV. Gelder (Deloitte) to discuss impacts of lease payments projections on future taxable income projections in tax model.	\$960.00	1.1	\$1,056.00
Boyle, Matt	Call with JV. Gelder (Deloitte) to calculate potential interest haircut under Tax Code section 382(l)(5) (limitation on net operating loss carryforwards), related to post-bankruptcy limitations on the use of Cyxtera's tax attributes.	\$960.00	1.7	\$1,632.00
Boyle, Matt	Call with J. Forrest, JV. Gelder (Deloitte) to discuss Gibson Dunn and First Lien lender requests regarding potential tax implications of various transaction structure alternatives.	\$960.00	1.1	\$1,056.00
Boyle, Matt	Call with JV. Gelder (Deloitte) to discuss current status of updates to taxable income and cash tax projection model.	\$960.00	0.4	\$384.00
Chapple, Joshua	Continue to update to the tax attribute utilization schedules to incorporate into the projection of cash taxes in the tax debt restructuring model.	\$545.00	2.2	\$1,199.00
Chapple, Joshua	Update to the tax attribute utilization schedules to incorporate into the projection of cash taxes in the tax debt restructuring model.	\$545.00	2.1	\$1,144.50
Forrest, Jonathan	Call with M. Boyle, JV. Gelder (Deloitte) to discuss Gibson Dunn and First Lien lender requests regarding potential tax implications of various transaction structure alternatives.	\$960.00	1.1	\$1,056.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/01/2023				
Hybl, Claire	Call with B. Sullivan (Deloitte) to discuss updates to the state restructuring in place attribute reduction model.	\$700.00	0.4	\$280.00
Regnier, Lin	Review updates to interest expense projection through 2029 for the potential draw of an additional exit debt facility.	\$545.00	3.9	\$2,125.50
Regnier, Lin	Review updates to net operating loss utilization through 2029 under various restructuring scenarios for purpose of estimating cash taxes.	\$545.00	3.9	\$2,125.50
Serrano, Alfredo	Call with A. Serrano (Deloitte) to provide a status update on roll out of recognized built in losses in cash tax forecast.	\$815.00	0.3	\$244.50
Serrano, Alfredo	Provide review comments on recognized built-in loss calculations in bankruptcy model.	\$815.00	1.1	\$896.50
Serrano, Alfredo	Research federal income tax treatment of recognized built-in losses under Tax Code section 1374 (tax imposed on certain built-in gains and losses).	\$815.00	0.4	\$326.00
Sullivan, Brian	Call with C. Hybl (Deloitte) to discuss updates to the state restructuring in place attribute reduction model.	\$960.00	0.4	\$384.00
Sullivan, Brian	Review draft state tax model for recapitalization scenario with certain valuation amount.	\$960.00	1.8	\$1,728.00
Sullivan, Brian	Review draft state tax model for recapitalization scenario with alternative valuation amount.	\$960.00	1.7	\$1,632.00
Taylor, Joe	Call with A. Serrano (Deloitte) to provide a status update on roll out of recognized built in losses in cash tax forecast.	\$545.00	0.3	\$163.50
Taylor, Joe	Update cash tax projection for interest expense on second lien take back debt.	\$545.00	0.4	\$218.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/01/2023				
Taylor, Joe	Clear M. Boyle's (Deloitte) comments and suggestions in cash tax projections with respect to the depreciation and amortization roll out.	\$545.00	0.9	\$490.50
Taylor, Joe	Update model for variance identified in attribute reduction model regarding depreciation and amortization expenses projections provided by A. Shah (Cyxtera).	\$545.00	0.8	\$436.00
Van Gelder, Jeff	Call with M. Boyle, J. Forrest (Deloitte) to discuss Gibson Dunn and First Lien lender requests regarding potential tax implications of various transaction structure alternatives.	\$960.00	1.1	\$1,056.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to discuss current status of updates to taxable income and cash tax projection model.	\$960.00	0.4	\$384.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to calculate potential interest haircut under Tax Code section 382(l)(5) (limitation on net operating loss carryforwards), related to post-bankruptcy limitations on the use of Cyxtera's tax attributes.	\$960.00	1.7	\$1,632.00
Van Gelder, Jeff	Call with H. Xu (Cyxtera), R. Li (Alix), J. Mendelsen (Guggenheim), M. Boyle (Deloitte) to discuss current status of restructuring engagement, bid deadline and timing and status of tax restructuring model.	\$960.00	0.9	\$864.00
Van Gelder, Jeff	Call with H. Xu (Cyxtera), R. Li (Alix), J. Mendelsen (Guggenheim), M. Boyle (Deloitte) to discuss impacts of lease payments projections on future taxable income projections in tax model.	\$960.00	1.1	\$1,056.00
08/02/2023				
Bachu, Anish	Prepare updates to deliverable illustrating the federal income tax consequences under a restructuring in place scenario.	\$445.00	1.1	\$489.50

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/02/2023				
Bachu, Anish	Meeting with A. Serrano (partial), J. Taylor (Deloitte) to prepare deliverable which illustrates high level federal income tax consequences under a restructuring in place scenario requested by advisors of potential bidder.	\$445.00	2.1	\$934.50
Bachu, Anish	Call with J. Taylor (Deloitte) to prepare deliverable which illustrates high level federal income tax consequences under a restructuring in place scenario requested by advisors of potential bidder.	\$445.00	0.9	\$400.50
Boyle, Matt	Call with B. Sullivan, C. Hybl, JV. Gelder, J. Forrest and P. Pittman (Deloitte) to discuss state tax implications of attribute reduction for restructuring in place and taxable gain scenarios.	\$960.00	0.4	\$384.00
Boyle, Matt	Draft e-mail response to H. Xu (Cyxtera) regarding tax diligence request list received from potential buyer's advisors and Deloitte Tax proposed responses.	\$960.00	0.6	\$576.00
Boyle, Matt	Review responses pertaining to tax diligence requests from potential buyer's advisors.	\$960.00	1.9	\$1,824.00
Boyle, Matt	Call with A. Serrano, J. Taylor, and L. Regnier (Deloitte) to walk through depreciation and amortization updates in the cash tax forecast to prepare deliverable requested by A. Goodman (Guggenheim Securities).	\$960.00	1.6	\$1,536.00
Boyle, Matt	Call with JV. Gelder (Deloitte) to discuss tax diligence requests related to restructure modeling from potential buyer's tax advisors.	\$960.00	1.2	\$1,152.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/02/2023				
Boyle, Matt	Call with JV. Gelder (Deloitte) to review attribute reduction schedules, tax basis balance sheets, and stock basis estimates in response to tax diligence requests from potential buyer's tax advisors.	\$960.00	1.7	\$1,632.00
Forrest, Jonathan	Call with B. Sullivan, C. Hybl, JV. Gelder, M. Boyle (partial) and P. Pittman (Deloitte) to discuss state tax implications of attribute reduction for restructuring in place and taxable gain scenarios.	\$960.00	1.0	\$960.00
Hybl, Claire	Update the cash tax tabs for the restructuring in place analysis.	\$700.00	1.6	\$1,120.00
Hybl, Claire	Update the state attribute reduction model based on B. Sullivan (Deloitte) comments.	\$700.00	0.8	\$560.00
Hybl, Claire	Update the state attribute reduction model for updated federal inputs.	\$700.00	1.1	\$770.00
Hybl, Claire	Prepare the state Tax Code section 382 tab pertaining to state limitation on utilization of tax attributes for the restructuring in place analysis.	\$700.00	1.7	\$1,190.00
Hybl, Claire	Prepare the state attribute reduction tabs for the taxable asset sale.	\$700.00	1.4	\$980.00
Hybl, Claire	Call with B. Sullivan, JV. Gelder, J. Forrest, M. Boyle (partial) and P. Pittman (Deloitte) to discuss state tax implications of attribute reduction for restructuring in place and taxable gain scenarios.	\$700.00	1.0	\$700.00
Jett, Kevin	Draft estimate of stock basis of Cyxtera Data Centers to discuss initial tax stock basis of Cyxtera Data Centers via email to JV. Gelder and M. Boyle (Deloitte).	\$815.00	1.7	\$1,385.50

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/02/2023				
Petersen, Cam	Prepare project transmittal letter that summarizes outputs of stock basis study including the client history, applicable rules, as well as the adjustments included in the stock basis calculation.	\$445.00	1.5	\$667.50
Pittman, Preston	Call with B. Sullivan, C. Hybl, JV. Gelder, J. Forrest, M. Boyle (partial) (Deloitte) to discuss state tax implications of attribute reduction for restructuring in place and taxable gain scenarios.	\$700.00	1.0	\$700.00
Regnier, Lin	Review updates to disallowed interest expense carryforward calculation for purpose of summarizing tax attributes available as of emergence.	\$545.00	3.9	\$2,125.50
Regnier, Lin	Review updates to tax attributes utilization through 2029 under various restructuring scenarios for purpose of estimating cash taxes.	\$545.00	3.9	\$2,125.50
Regnier, Lin	Call with M. Boyle (partial), A. Serrano, J. Taylor (Deloitte) to walk through depreciation and amortization updates in the cash tax forecast to prepare deliverable requested by A. Goodman (Guggenheim Securities).	\$545.00	1.9	\$1,035.50
Regnier, Lin	Call with A. Serrano (Deloitte) to walk through updates to deliverable requested by A. Goodman (Guggenheim Securities) regarding attribute reduction calculations and tax basis balance sheets.	\$545.00	2.4	\$1,308.00
Serrano, Alfredo	Meeting with A. Bachu, and J. Taylor (Deloitte) to prepare deliverable which illustrates high level federal income tax consequences under a restructuring in place scenario requested by advisors of potential bidder.	\$815.00	0.6	\$489.00

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June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/02/2023				
Serrano, Alfredo	Call with L. Regnier (Deloitte) to walk through updates to deliverable requested by A. Goodman (Guggenheim Securities) regarding attribute reduction calculations and tax basis balance sheets.	\$815.00	2.4	\$1,956.00
Serrano, Alfredo	Review comment on workpapers requested by advisors of potential bidder regarding attribute reduction calculations and tax basis balance sheets.	\$815.00	0.9	\$733.50
Serrano, Alfredo	Call with M. Boyle (partial), J. Taylor, and L. Regnier (Deloitte) to walk through depreciation and amortization updates in the cash tax forecast to prepare deliverable requested by A. Goodman (Guggenheim Securities).	\$815.00	1.9	\$1,548.50
Sullivan, Brian	Call with C. Hybl, JV. Gelder, J. Forrest, M. Boyle (partial) and P. Pittman (Deloitte) to discuss state tax implications of attribute reduction for restructuring in place and taxable gain scenarios.	\$960.00	1.0	\$960.00
Taylor, Joe	Update stock basis summary tier-up calculation in attribute reduction model.	\$545.00	1.6	\$872.00
Taylor, Joe	Clear M. Boyle's (Deloitte) comments in attribute reduction deliverable as requested by advisors of potential bidder.	\$545.00	1.7	\$926.50
Taylor, Joe	Update attribute reduction model for new taxable income provided by H. Xu (Cyxtera).	\$545.00	0.4	\$218.00
Taylor, Joe	Call with A. Bachu (Deloitte) to prepare deliverable which illustrates high level federal income tax consequences under a restructuring in place scenario requested by advisors of potential bidder.	\$545.00	0.9	\$490.50

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June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/02/2023				
Taylor, Joe	Call with M. Boyle (partial), A. Serrano, L. Regnier (Deloitte) to walk through depreciation and amortization updates in the cash tax forecast to prepare deliverable requested by A. Goodman (Guggenheim Securities).	\$545.00	1.9	\$1,035.50
Taylor, Joe	Meeting with A. Serrano (partial), A. Bachu (Deloitte) to prepare deliverable which illustrates high level federal income tax consequences under a restructuring in place scenario requested by advisors of potential bidder.	\$545.00	2.1	\$1,144.50
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to review attribute reduction schedules, tax basis balance sheets, and stock basis estimates in response to tax diligence requests from potential buyer's tax advisors.	\$960.00	1.7	\$1,632.00
Van Gelder, Jeff	Call with B. Sullivan, C. Hybl, J. Forrest, M. Boyle (partial) and P. Pittman (Deloitte) to discuss state tax implications of attribute reduction for restructuring in place and taxable gain scenarios.	\$960.00	1.0	\$960.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to discuss tax diligence requests related to restructure modeling from potential buyer's tax advisors.	\$960.00	1.2	\$1,152.00
Van Gelder, Jeff	Review tax attribute reduction model to provide comments to M. Boyle (Deloitte) and the broader Deloitte team.	\$960.00	0.7	\$672.00
08/03/2023				
Boyle, Matt	Call with H. Xu (Cyxtera), R. Li (Alix), J. Mendelsen (Guggenheim), JV. Gelder (Deloitte) to discuss current status of restructuring engagement, plan of reorganization filing and bid deadline and timing.	\$960.00	0.7	\$672.00

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/03/2023				
Boyle, Matt	Draft cover e-mail for Deloitte responses to tax diligence requests requested by advisors of potential bidder related to tax attribute reduction and basis in assets.	\$960.00	0.8	\$768.00
Boyle, Matt	Review updated fixed asset depreciation projection information from A. Shah (Cyxtera).	\$960.00	0.5	\$480.00
Boyle, Matt	Review updates to deliverable which illustrates high level federal income tax consequences under a restructuring in place scenario requested by advisors of potential bidder.	\$960.00	1.5	\$1,440.00
Boyle, Matt	Call with H. Xu, A. Shah, M. Chan (Cyxtera), JV. Gelder (Deloitte) to continue to review bankruptcy restructure model deliverables for advisors of potential bidder.	\$960.00	1.2	\$1,152.00
Boyle, Matt	Call with H. Xu, A. Shah, M. Chan (Cyxtera), JV. Gelder (Deloitte) to review bankruptcy restructure model deliverables.	\$960.00	0.6	\$576.00
Boyle, Matt	Call with R. Li (Alix), JV. Gelder (Deloitte) to discuss cash tax projections from phase I restructuring in place analysis.	\$960.00	0.8	\$768.00
Huston, Michael	Discussion with K. Jett (Deloitte) regarding net operating loss impact on stock basis.	\$960.00	0.7	\$672.00
Jett, Kevin	Discussion with M. Huston (Deloitte) regarding net operating loss impact on stock basis.	\$815.00	0.7	\$570.50
Petersen, Cam	Analyze files received from M. Boyle (Deloitte) in response to information request pertaining to the stock basis calculation.	\$445.00	0.3	\$133.50
Regnier, Lin	Review updates to allocation of fair market value to various classes of assets under a taxable asset sale scenario for purpose of calculating realized built in loss.	\$545.00	3.9	\$2,125.50

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June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/03/2023				
Regnier, Lin	Review updates to Tax Code section 382 (limitation on net operating loss carryforwards) base limitation for purpose of calculating utilization limit for available tax attributes.	\$545.00	2.6	\$1,417.00
Regnier, Lin	Call with A. Serrano (Deloitte) to review fixed asset basis for purpose of calculating total pre-emergence asset basis available for attribute reduction.	\$545.00	2.1	\$1,144.50
Serrano, Alfredo	Call with J. Taylor (Deloitte) to discuss and review model updates to cash tax projections under a restructure in place and taxable asset sale scenario.	\$815.00	1.5	\$1,222.50
Serrano, Alfredo	Call with L. Regnier (Deloitte) to review fixed asset basis for purpose of calculating total pre-emergence asset basis available for attribute reduction.	\$815.00	2.1	\$1,711.50
Taylor, Joe	Draft new access letters for Houlihan Lokey to address issue with indemnity clause.	\$545.00	1.3	\$708.50
Taylor, Joe	Update attribute reduction deliverable requested by advisors of potential bidder for A. Shah's (Cyxtera) comments on basis in fixed assets.	\$545.00	1.4	\$763.00
Taylor, Joe	Call with A. Serrano (Deloitte) to discuss and review model updates to cash tax projections under a restructure in place and taxable asset sale scenario.	\$545.00	1.5	\$817.50
Taylor, Joe	Update tax basis balance sheet to address A. Serrano's (Deloitte) comments/suggestions.	\$545.00	0.5	\$272.50
Van Gelder, Jeff	Call with R. Li (Alix), M. Boyle (Deloitte) to discuss cash tax projections from phase I restructuring in place analysis.	\$960.00	0.8	\$768.00
Van Gelder, Jeff	Call with H. Xu, A. Shah, M. Chan (Cyxtera), M. Boyle (Deloitte) to review bankruptcy restructure model deliverables.	\$960.00	0.6	\$576.00
Van Gelder, Jeff	Review tax due diligence deliverables.	\$960.00	0.8	\$768.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/03/2023				
Van Gelder, Jeff	Call with H. Xu (Cyxtera), R. Li (Alix), J. Mendelsen (Guggenheim), M. Boyle (Deloitte) to discuss current status of restructuring engagement, plan of reorganization filing and bid deadline and timing.	\$960.00	0.7	\$672.00
Van Gelder, Jeff	Call with H. Xu, A. Shah, M. Chan (Cyxtera), M. Boyle (Deloitte) to continue to review bankruptcy restructure model deliverables for advisors of potential bidder.	\$960.00	1.2	\$1,152.00
08/04/2023				
Boyle, Matt	Model impact of interest haircut under Tax Code section 382(l)(5) (limitation on net operating loss carryforwards) into cash tax and taxable income projection in Deloitte restructuring model.	\$960.00	0.2	\$192.00
Boyle, Matt	Review depreciation adjustment schedule.	\$960.00	0.9	\$864.00
Boyle, Matt	Review updated fixed asset depreciation projection files uploaded by H. Xu (Cyxtera).	\$960.00	0.4	\$384.00
Hybl, Claire	Call with B. Sullivan (Deloitte) to discuss status of the state attribute reduction model for the state restructuring in place and taxable asset sale scenarios.	\$700.00	0.2	\$140.00
Jett, Kevin	Discussion with A. Serrano (Deloitte) to compare versions of net operating loss allocation schedules for tax stock basis analysis.	\$815.00	0.5	\$407.50
Jett, Kevin	Prepare for call with A. Serrano (Deloitte) on net operating loss impact of tax stock basis analysis.	\$815.00	0.7	\$570.50
Petersen, Cam	Continue to analyze files received from M. Boyle (Deloitte) in response to information request pertaining to the stock basis calculation.	\$445.00	0.5	\$222.50

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
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Tax Restructuring Services

08/04/2023

Petersen, Cam	Continue to update project transmittal letter that summarizes outputs of stock basis study including the client history, applicable rules, as well as the adjustments included in the stock basis calculation.	\$445.00	1.0	\$445.00
Serrano, Alfredo	Call with J. Taylor (Deloitte) to discuss net operating loss allocations under Tax Code Treasury Regulation Section 1.1502-21 (regulations on consolidated net operating losses).	\$815.00	0.3	\$244.50
Serrano, Alfredo	Review taxable income allocations provided H. Xu (Cyxtera) to analyze federal income tax consequences to tax attribute reduction.	\$815.00	1.1	\$896.50
Serrano, Alfredo	Discussion with K. Jett (Deloitte) to compare versions of net operating loss allocation schedules for tax stock basis analysis.	\$815.00	0.5	\$407.50
Serrano, Alfredo	Review net operating loss allocation analysis in the restructuring bankruptcy tax model.	\$815.00	3.2	\$2,608.00
Serrano, Alfredo	Review model updates to cash tax projections under a restructure in place and taxable asset sale scenario.	\$815.00	0.9	\$733.50
Serrano, Alfredo	Research federal income tax consequences of Tax Code Section 965 (transition tax) on the calculation of net operating losses.	\$815.00	0.6	\$489.00
Sullivan, Brian	Call with C. Hybl (Deloitte) to discuss status of the state attribute reduction model for the state restructuring in place and taxable asset sale scenarios.	\$960.00	0.2	\$192.00
Taylor, Joe	Call with A. Serrano (Deloitte) to discuss net operating loss allocations under Tax Code Treasury Regulation Section 1.1502-21 (regulations on consolidated net operating losses).	\$545.00	0.3	\$163.50

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June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/04/2023				
Taylor, Joe	Update attribute reduction model for Tax Code section 382(l)(5) (limitation on net operating loss carryforwards) interest haircut scenario.	\$545.00	2.2	\$1,199.00
Taylor, Joe	Update cash tax projections and Tax Code section 382 (limitation on net operating loss carryforwards) calculation for section 382(l)(5) (limitation on net operating loss carryforwards) interest haircut scenario.	\$545.00	1.9	\$1,035.50
Van Gelder, Jeff	Review revisions to the restructure in place scenario in tax attribute reduction model.	\$960.00	1.2	\$1,152.00
08/06/2023				
Regnier, Lin	Update tax depreciation on fixed assets placed in service as of the emergence date for purpose of estimating taxable income from 2023-2029.	\$545.00	0.4	\$218.00
Regnier, Lin	Continue to update tax depreciation on fixed assets placed in service as of the emergence date for purpose of estimating taxable income from 2023-2029.	\$545.00	3.9	\$2,125.50
Serrano, Alfredo	Review depreciation projections provided by H. Xu (Cyxtera) for purpose of updating cash tax projections in bankruptcy model.	\$815.00	0.8	\$652.00
08/07/2023				
Boyle, Matt	Review attribute reduction model for allocation of value to bonus depreciation as compared to non-bonus depreciation eligible assets under a taxable asset sale scenario.	\$960.00	1.6	\$1,536.00
Petersen, Cam	Prepare updates to information request list pertaining to the stock basis study in order to request additional support documentation required to continue the stock basis calculation.	\$445.00	0.5	\$222.50

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June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/07/2023				
Sullivan, Brian	Review updated state tax restructure model.	\$960.00	2.2	\$2,112.00
Taylor, Joe	Review Cyxtera's filed plan of reorganization to draft summary email to M. Boyle, A. Serrano, and L. Regnier (Deloitte).	\$545.00	1.1	\$599.50
Van Gelder, Jeff	Review bankruptcy model for potential impact of tax accounting method changes.	\$960.00	0.3	\$288.00
08/08/2023				
Boyle, Matt	Call with JV. Gelder (Deloitte) regarding modeling inputs method change.	\$960.00	0.3	\$288.00
Boyle, Matt	Call with H. Xu (Cyxtera) and JV. Gelder (Deloitte) regarding potential method change, bonus depreciation and June 2023 balance sheet.	\$960.00	0.6	\$576.00
Boyle, Matt	Draft e-mail correspondence with L. Regnier (Deloitte) regarding allocation of fair market value to asset categories in the taxable asset sale calculation.	\$960.00	0.5	\$480.00
Boyle, Matt	Call with H. Xu (Cyxtera), R. Li (Alix), J. Mendelsen (Guggenheim), JV. Gelder (Deloitte) to discuss current status of restructuring engagement, asset sale versus stock sale comparisons, and status of various tax analysis.	\$960.00	1.1	\$1,056.00
Boyle, Matt	Evaluate tax impacts to future taxable income and cash taxes for proposed accounting method changes proposed by H. Xu (Cyxtera).	\$960.00	2.1	\$2,016.00
Boyle, Matt	Prepare Deloitte tax workpaper access letters for potential bidder and tax advisors related to potential sale of Cyxtera's assets.	\$960.00	0.5	\$480.00
Hybl, Claire	Update state attribute reduction model cash tax tabs to include Tax Code section 382 (limitation on net operating loss carryforwards) calculation.	\$700.00	2.7	\$1,890.00

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/08/2023				
Hybl, Claire	Call with B. Sullivan (Deloitte) to discuss updates to the state attribute reduction model for the state restructuring in place and taxable asset sale scenarios.	\$700.00	0.5	\$350.00
Jett, Kevin	Discussion with C. Petersen (Deloitte) to discuss action items for information request files analysis.	\$815.00	0.4	\$326.00
Jett, Kevin	Prepare for call with C. Petersen (Deloitte) regarding status of information request items for stock basis.	\$815.00	0.9	\$733.50
Petersen, Cam	Discussion with K. Jett (Deloitte) to discuss action items for information request files analysis.	\$445.00	0.4	\$178.00
Petersen, Cam	Analyze files received from M. McDonald (Deloitte) in response to information request pertaining to the stock basis calculation.	\$445.00	1.5	\$667.50
Regnier, Lin	Update tax attribute reduction model to provide flexibility in allocating fair market value to various classes of assets under a taxable asset sale scenario.	\$545.00	3.9	\$2,125.50
Regnier, Lin	Review updates to cash tax projections for the addback of disallowed realized built in losses in the post change period.	\$545.00	3.9	\$2,125.50
Serrano, Alfredo	Review cash tax projections under a taxable asset sale scenario.	\$815.00	1.8	\$1,467.00
Sullivan, Brian	Call with C. Hybl (Deloitte) to discuss updates to the state attribute reduction model for the state restructuring in place and taxable asset sale scenarios.	\$960.00	0.5	\$480.00
Taylor, Joe	f	\$545.00	1.7	\$926.50
Van Gelder, Jeff	Call with H. Xu (Cyxtera) and M. Boyle (Deloitte) regarding potential method change, bonus depreciation and June-23 balance sheet.	\$960.00	0.6	\$576.00

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June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/08/2023				
Van Gelder, Jeff	Call with M. Boyle (Deloitte) regarding modeling inputs method change.	\$960.00	0.3	\$288.00
Van Gelder, Jeff	Call with H. Xu (Cyxtera), R. Li (Alix), J. Mendelsen (Guggenheim), M. Boyle (Deloitte) to discuss current status of restructuring engagement, asset sale versus stock sale comparisons, and status of various tax analysis.	\$960.00	1.1	\$1,056.00
08/09/2023				
Bachu, Anish	Prepare entity-by-entity tax basis balance sheet based on trial balance.	\$445.00	1.6	\$712.00
Boyle, Matt	Prepare Deloitte Tax workpaper access letters for potential purchase bidder for tax diligence requests.	\$960.00	0.3	\$288.00
Hybl, Claire	Continue to update state attribute reduction model cash tax analysis tabs to include Tax Code section 382 (limitation on net operating loss carryforwards) calculation.	\$700.00	0.6	\$420.00
Hybl, Claire	Call with B. Sullivan and A. Serrano (Deloitte) to discuss updates to cash tax projections under a taxable asset sale scenario.	\$700.00	0.3	\$210.00
Jett, Kevin	Discussion with C. Petersen (Deloitte) to discuss action items for information request files analysis.	\$815.00	0.3	\$244.50
Petersen, Cam	Continue to analyze files received from M. McDonald (Deloitte) in response to information request pertaining to the stock basis calculation.	\$445.00	0.6	\$267.00
Petersen, Cam	Discussion with K. Jett (Deloitte) to discuss action items for information request files analysis.	\$445.00	0.3	\$133.50
Regnier, Lin	Review updates to cash tax projections under a taxable asset sale scenario.	\$545.00	3.9	\$2,125.50
Regnier, Lin	Review updates to cash tax projections through 2029 under a taxable asset sale scenario.	\$545.00	2.1	\$1,144.50

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June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/09/2023				
Regnier, Lin	Call with A. Serrano and J. Taylor (Deloitte) to review updates to the cash tax forecast under the taxable asset sale scenario.	\$545.00	1.9	\$1,035.50
Serrano, Alfredo	Draft email correspondence to B. Sullivan and C. Hybl (Deloitte) discussing updated trial balance as of June 30, 2023 and depreciation projections for state income tax purposes.	\$815.00	0.2	\$163.00
Serrano, Alfredo	Call with L. Regnier, and J. Taylor (Deloitte) to review updates to the cash tax forecast under the taxable asset sale scenario.	\$815.00	1.9	\$1,548.50
Serrano, Alfredo	Call with C. Hybl, B. Sullivan (Deloitte) to discuss updates to cash tax projections under a taxable asset sale scenario.	\$815.00	0.3	\$244.50
Serrano, Alfredo	Review cash tax projections under a taxable asset sale and restructure in place scenario.	\$815.00	0.5	\$407.50
Sullivan, Brian	Call with C. Hybl and A. Serrano (Deloitte) to discuss updates to cash tax projections under a taxable asset sale scenario.	\$960.00	0.3	\$288.00
Taylor, Joe	Call with L. Regnier, A. Serrano (Deloitte) to review updates to the cash tax forecast under the taxable asset sale scenario.	\$545.00	1.9	\$1,035.50
Taylor, Joe	Update pre-emergence interest calculation and tax basis balance sheet for new interest calculated on pre-emergence indebtedness.	\$545.00	2.2	\$1,199.00
Taylor, Joe	Prepare balance sheet reconciliation between 12.31.22 and 6.30.23.	\$545.00	0.9	\$490.50
Taylor, Joe	Build out comparison between pre-petition interest and principal in plan of reorganization versus Alix workpaper.	\$545.00	1.4	\$763.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/10/2023				
Boyle, Matt	Call with C. Sagasta (Cyxtera), R. Li (Alix), J. Mendelsen (Guggenheim) to discuss lease rejection negotiations, bidding process for potential buyers, and bankruptcy timeline update.	\$960.00	0.9	\$864.00
Boyle, Matt	Review cash tax projection outputs in Deloitte tax restructuring model for certain percentage value restructure in place scenario.	\$960.00	2.2	\$2,112.00
Boyle, Matt	Review draft tax statement language sent by J. Riddle (Kirkland & Ellis).	\$960.00	0.5	\$480.00
Petersen, Cam	Continue to review files received from M. McDonald (Deloitte) in response to information request pertaining to the stock basis calculation.	\$445.00	1.3	\$578.50
Regnier, Lin	Review updates to utilization of net operating losses in the post-change period in order to estimate cash taxes in various restructuring scenarios.	\$545.00	3.9	\$2,125.50
Regnier, Lin	Review calculation of post-petition interest accrual for purpose of estimated total liabilities subject to compromise as of emergence date.	\$545.00	3.9	\$2,125.50
Serrano, Alfredo	Review cash tax projections under a taxable asset sale and restructure in place scenario.	\$815.00	2.1	\$1,711.50
Taylor, Joe	Update cash tax forecast in attribute reduction model for updated interest and amortization calculations and scenario toggles.	\$545.00	1.9	\$1,035.50
Taylor, Joe	Continue to build out balance sheet reconciliation between 12.31.22 and 6.30.23 balance sheets provided by A. Shah (Cyxtera).	\$545.00	2.1	\$1,144.50
Taylor, Joe	Review provision provided by H. Xu (Cyxtera) to estimate temporary differences in cash tax forecast for 2023 tax year.	\$545.00	0.3	\$163.50

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/11/2023				
Boyle, Matt	Review cash tax projection outputs in Deloitte tax restructuring model for certain percentage value taxable asset sale scenario.	\$960.00	2.6	\$2,496.00
Boyle, Matt	Review cash tax projection outputs in Deloitte tax restructuring model for certain percentage value restructure in place scenario.	\$960.00	0.6	\$576.00
Petersen, Cam	Prepare updates to information request list pertaining to the stock basis study in order to request additional support documentation required to continue the stock basis calculation.	\$445.00	2.0	\$890.00
Regnier, Lin	Update calculation of gain or loss under a taxable asset sale scenario to add functionality to allocate fair market value to certain class of assets.	\$545.00	3.9	\$2,125.50
Regnier, Lin	Review depreciation projection through 2029 under the taxable asset sale scenario for purpose of estimating cash taxes.	\$545.00	2.7	\$1,471.50
Serrano, Alfredo	Draft correspondences to M. Boyle, L. Regnier, and J. Taylor (Deloitte) discussing the federal income tax treatment of depreciating assets under the mid-quarter convention during a short tax year.	\$815.00	0.2	\$163.00
Serrano, Alfredo	Research treatment of the mid-quarter convention depreciation provisions during a short tax year for federal income tax purposes.	\$815.00	0.2	\$163.00
Taylor, Joe	Update cash tax forecast and intangibles amortization as per M. Boyle's (Deloitte) comments.	\$545.00	1.2	\$654.00
Taylor, Joe	Review IRS Publication 946 for treatment of depreciation on fixed assets in event company is formed before the 4th quarter of the year but all assets are placed into service in the 4th quarter of the year.	\$545.00	1.7	\$926.50

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/11/2023				
Taylor, Joe	Draft summary email to Deloitte team to identify large changes in accounts when comparing 12.31.22 and 6.30.23 balance sheets.	\$545.00	0.3	\$163.50
Taylor, Joe	Review attribute reduction model for differences in tax consequences under various restructuring scenarios.	\$545.00	0.6	\$327.00
08/13/2023				
Petersen, Cam	Prepare updates to project transmittal that summarizes outputs of stock basis study including the client history, applicable rules as well as the adjustments included in the stock basis calculation.	\$445.00	0.6	\$267.00
08/14/2023				
Boyle, Matt	Call with A. Serrano (partial), L. Regnier and J. Taylor (Deloitte) to review comparison of accounts between the 12/31/2022 and 6/30/2023 balance sheets and identify changes.	\$960.00	1.1	\$1,056.00
Boyle, Matt	Call with JV. Gelder (Deloitte) to discuss comparison between June 30, 2023 and December 31, 2022 U.S. balance sheets.	\$960.00	0.7	\$672.00
Boyle, Matt	Call with JV. Gelder (Deloitte) to discuss tax model updates for revised financial projections.	\$960.00	3.4	\$3,264.00
Jett, Kevin	Discussion with C. Petersen (Deloitte) to discuss action items for information request files analysis.	\$815.00	0.3	\$244.50
Jett, Kevin	Discussion with C. Petersen (Deloitte) to discuss action items for information request files analysis.	\$815.00	0.8	\$652.00
Jett, Kevin	Compare versions of Deloitte prepared schedules of net operating loss allocation.	\$815.00	1.8	\$1,467.00
Petersen, Cam	Analyze initial booking file and related Information request list updates.	\$445.00	4.0	\$1,780.00

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/14/2023				
Petersen, Cam	Discussion with K. Jett (Deloitte) to discuss action items for information request files analysis.	\$445.00	0.8	\$356.00
Petersen, Cam	Discussion with K. Jett (Deloitte) to discuss action items for information request files analysis.	\$445.00	0.3	\$133.50
Regnier, Lin	Call with M. Boyle (partial), A. Serrano (partial), J. Taylor (Deloitte) to review comparison of accounts between the 12/31/2022 and 6/30/2023 balance sheets and identify changes.	\$545.00	1.6	\$872.00
Serrano, Alfredo	Call with M. Boyle (partial), L. Regnier and J. Taylor (Deloitte) to review comparison of accounts between the 12/31/2022 and 6/30/2023 balance sheets and identify changes.	\$815.00	1.3	\$1,059.50
Taylor, Joe	Update comparison of 12/31/2022 and 6/30/2023 book basis balance sheet workpaper.	\$545.00	1.6	\$872.00
Taylor, Joe	Update comparison of 12/31/2022 and 6/30/2023 book basis balance sheet for intercompany reconciliation and tax basis estimates.	\$545.00	1.7	\$926.50
Taylor, Joe	Update cash tax projections and incorporate new Alix financial projections workpaper into attribute reduction model.	\$545.00	2.2	\$1,199.00
Taylor, Joe	Draft comparison of 12/31/2022 and 6/30/2023 book basis balance sheets to prepare for team calls with A. Serrano and L. Regnier (Deloitte) regarding reconciliation.	\$545.00	0.6	\$327.00
Taylor, Joe	Call with M. Boyle (partial), A. Serrano (partial), L. Regnier (Deloitte) to review comparison of accounts between the 12/31/2022 and 6/30/2023 balance sheets and identify changes.	\$545.00	1.6	\$872.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to discuss comparison between June 30, 2023 and December 31, 2022 U.S. balance sheets.	\$960.00	0.7	\$672.00

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/14/2023				
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to discuss tax model updates for revised financial projections.	\$960.00	3.4	\$3,264.00
08/15/2023				
Boyle, Matt	Call with C. Sagasta (Cyxtera), R. Li (Alix), J. Mendelsen (Guggenheim), JV. Gelder (Deloitte) to discuss bidding process and sale update for potential buyers, and bankruptcy timeline update.	\$960.00	1.0	\$960.00
Boyle, Matt	Review financial projection model updates in Deloitte tax restructuring model for 2023-2029 projection period.	\$960.00	1.1	\$1,056.00
Boyle, Matt	Discuss with H. Xu, A Shah, M. Chan (Cyxtera), JV. Gelder (Deloitte) disposition of asset scenario including potential application of retained intangible rule Tax Code section 197(f) (1) (treatment of amortizable section 197 intangibles in certain asset di	\$960.00	1.1	\$1,056.00
Boyle, Matt	Call with JV. Gelder (Deloitte) to discuss potential ordinary versus capital gain characterization resulting from a potential disposition of Cyxtera assets.	\$960.00	0.5	\$480.00
Jett, Kevin	Reconcile versions of net operating loss allocations for stock basis.	\$815.00	1.3	\$1,059.50
Jett, Kevin	Discussion with C. Petersen (Deloitte) to discuss action items for information request files analysis.	\$815.00	0.6	\$489.00
Jett, Kevin	Review A. Shah's (Cyxtera) responses to and the data provided in response to stock basis information request.	\$815.00	2.7	\$2,200.50
Petersen, Cam	Draft summary of adjustments included in stock basis study for purposes of preparing the project transmittal letter that summarizes main outputs from the stock basis study.	\$445.00	1.5	\$667.50
Petersen, Cam	Discussion with K. Jett (Deloitte) to discuss action items for information request files analysis.	\$445.00	0.6	\$267.00

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June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/15/2023				
Regnier, Lin	Review updates to cash tax projections through 2029 under a taxable asset sale scenario.	\$545.00	3.9	\$2,125.50
Regnier, Lin	Review updates to cash tax projections through 2029 under a restructuring in place scenario.	\$545.00	3.5	\$1,907.50
Taylor, Joe	Update cash tax projections for earnings, interest expense, capital expenditures, and depreciation in new financial projections provided by A. Chernov (Alix).	\$545.00	2.4	\$1,308.00
Taylor, Joe	Update comparison of 12/31/2022 and 6/30/2023 book basis balance sheet for intercompany reconciliation and tax basis estimates.	\$545.00	0.4	\$218.00
Van Gelder, Jeff	Discuss with H. Xu, A Shah, M. Chan (Cyxtera), M. Boyle (Deloitte) disposition of asset scenario including potential application of retained intangible rule Tax Code section 197(f) (1) (treatment of amortizable section 197 intangibles in certain asset disp	\$960.00	1.1	\$1,056.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to discuss potential ordinary versus capital gain characterization resulting from a potential disposition of Cyxtera assets.	\$960.00	0.5	\$480.00
Van Gelder, Jeff	Call with C. Sagasta (Cyxtera), R. Li (Alix), J. Mendelsen (Guggenheim), M. Boyle (Deloitte) to discuss bidding process and sale update for potential buyers, and bankruptcy timeline update.	\$960.00	1.0	\$960.00
08/16/2023				
Boyle, Matt	Request Deloitte Canada to assist H. Xu (Cyxtera) on the evaluation of Canadian tax issues around a sale of Canadian business assets.	\$960.00	0.5	\$480.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/16/2023				
Fonseca, Mike	Review e-mail from H. Xu, A. Nigam (Cyxtera) related to Canadian tax queries arising from a potential sale of certain assets to draft responses by identifying Deloitte Canada team to assist with the queries.	\$960.00	0.4	\$384.00
Jett, Kevin	Continue to review A. Shah's (Cyxtera) responses to and the data provided in response to stock basis information request.	\$815.00	2.3	\$1,874.50
Regnier, Lin	Review updates to compare asset and liabilities balances between 12/31/2022 and 6/30/2023 balance sheets.	\$545.00	3.9	\$2,125.50
Regnier, Lin	Prepare updates to summary illustrating cash tax projections under various restructuring scenarios.	\$545.00	3.9	\$2,125.50
Van Gelder, Jeff	Review Cyxtera disclosure statement filed on August 15th, 2023, including contemplated federal income tax ramifications of restructuring alternatives provided in the bankruptcy plan.	\$960.00	1.2	\$1,152.00
08/17/2023				
Boyle, Matt	Call with JV. Gelder (Deloitte) to discuss inputs of revised financial projection provide by A. Goodman (Guggenheim Securities) into the tax restructuring model.	\$960.00	0.5	\$480.00
Boyle, Matt	Prepare 65% and 85% debt recovery value cash tax scenarios under the restructure in place model for delivery to A. Goodman (Alix).	\$960.00	0.5	\$480.00
Boyle, Matt	Review changes to taxable income projections financial model scenarios provided by A. Goodman (Guggenheim Securities).	\$960.00	0.5	\$480.00
Boyle, Matt	Review updates to restructure in place scenario for A. Goodman (Alix) at 65% value range.	\$960.00	0.6	\$576.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/17/2023				
Boyle, Matt	Call with H. Xu (Cyxtera) and JV. Gelder (Deloitte) to discuss asset purchase agreement.	\$960.00	1.0	\$960.00
Boyle, Matt	Call with JV. Gelder (Deloitte), H. Xu (Cyxtera) to discuss asset purchase allocation disclosures and procedures.	\$960.00	0.4	\$384.00
Boyle, Matt	Call with JV. Gelder (Deloitte) to review and summarize changes to U.S. cash tax projections resulting from updates to Cyxtera 2024-2029 financial projections.	\$960.00	1.9	\$1,824.00
Boyle, Matt	Call with JV. Gelder (Deloitte) to review changes to taxable income projections between financial model scenarios provided by A. Goodman (Guggenheim Securities).	\$960.00	0.6	\$576.00
Boyle, Matt	Call with R. Li (Alix), H. Xu (Cyxtera), J. Riddle (Kirkland & Ellis), J. Mendelsen (Guggenheim), JV. Gelder (Deloitte) to discuss sale process and bid timeline updates.	\$960.00	0.6	\$576.00
Boyle, Matt	Call with H. Xu (Cyxtera), JV. Gelder (Deloitte) to discuss summary schedule of changes in U.S. cash tax projections for meeting with C. Sagasta (Cyxtera).	\$960.00	0.8	\$768.00
Fonseca, Mike	Exchange email with C. Rossa (Deloitte) to brief on Cyxtera Canadian bankruptcy tax questions including drafting and sending inter-firm agreement and coordinating scope of work.	\$960.00	0.3	\$288.00
Petersen, Cam	Review updates to stock basis file used in stock basis calculation.	\$445.00	0.6	\$267.00
Regnier, Lin	Prepare list of assumptions used when calculating the taxable income projections through 2029.	\$545.00	3.9	\$2,125.50
Regnier, Lin	Call with A. Serrano (Deloitte) to discuss updates to the cash tax projections under a taxable sale of assets scenario.	\$545.00	0.6	\$327.00

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/17/2023				
Regnier, Lin	Review updates in attribute reduction model for cancellation of debt income analysis under various restructuring scenarios.	\$545.00	3.3	\$1,798.50
Serrano, Alfredo	Call with L. Regnier (Deloitte) to discuss updates to the cash tax projections under a taxable sale of assets scenario.	\$815.00	0.6	\$489.00
Serrano, Alfredo	Review updates to cash tax projections under a taxable sale of assets scenario.	\$815.00	1.1	\$896.50
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to review changes to taxable income projections between financial model scenarios provided by A. Goodman (Guggenheim Securities).	\$960.00	0.6	\$576.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to discuss inputs of revised financial projection provide by A. Goodman (Guggenheim Securities) into the tax restructuring model.	\$960.00	0.5	\$480.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to review and summarize changes to U.S. cash tax projections resulting from updates to Cyxtera 2024-2029 financial projections.	\$960.00	1.9	\$1,824.00
Van Gelder, Jeff	Call with H. Xu (Cyxtera) and M. Boyle (Deloitte) to discuss asset purchase agreement.	\$960.00	1.0	\$960.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte), H. Xu (Cyxtera) to discuss asset purchase allocation disclosures and procedures.	\$960.00	0.4	\$384.00
Van Gelder, Jeff	Call with R. Li (Alix), H. Xu (Cyxtera), J. Riddle (Kirkland & Ellis), J. Mendelsen (Guggenheim), M. Boyle (Deloitte) to discuss sale process and bid timeline updates.	\$960.00	0.6	\$576.00

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/17/2023				
Van Gelder, Jeff	Call with H. Xu (Cyxtera), M. Boyle (Deloitte) to discuss summary schedule of changes in U.S. cash tax projections for meeting with C. Sagasta (Cyxtera).	\$960.00	0.8	\$768.00
08/18/2023				
Boyle, Matt	Call with C. Sagasta (Cyxtera), JV. Gelder (Deloitte) to discuss changes to U.S. cash tax forecast resulting from projection updates and future utilization of tax attributes under a restructure in place scenario.	\$960.00	1.1	\$1,056.00
Boyle, Matt	Call with JV. Gelder (Deloitte) to discuss cash tax summary schedules and agenda in preparation for call with C. Sagasta (Cyxtera).	\$960.00	1.8	\$1,728.00
Boyle, Matt	Prepare cash tax summary schedule with change in cash taxes for updated projections for call with C. Sagasta (Cyxtera).	\$960.00	1.0	\$960.00
Hybl, Claire	Update the state tax attribute reduction model alternative valuation for federal changes.	\$700.00	1.6	\$1,120.00
Hybl, Claire	Call with B. Sullivan (Deloitte) to discuss the updates to the state tax attribute reduction model for the two scenarios (1) state restructuring in place and (2) taxable asset sale scenarios.	\$700.00	0.4	\$280.00
Hybl, Claire	Update the state tax attribute reduction model valuation for federal changes.	\$700.00	2.6	\$1,820.00
Petersen, Cam	Continue to draft summary of adjustments included in stock basis study for purposes of preparing the project transmittal letter that summarizes main outputs from the study.	\$445.00	1.0	\$445.00

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/18/2023				
Sullivan, Brian	Call with C. Hybl (Deloitte) to discuss the updates to the state tax attribute reduction model for the two scenarios (1) state restructuring in place and (2) taxable asset sale scenarios.	\$960.00	0.4	\$384.00
Sullivan, Brian	Review updated federal tax model for Bruno's taxable asset sale and recapitalization scenarios.	\$960.00	1.2	\$1,152.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to discuss cash tax summary schedules and agenda in preparation for call with C. Sagasta (Cyxtera).	\$960.00	1.8	\$1,728.00
Van Gelder, Jeff	Call with C. Sagasta (Cyxtera), M. Boyle (Deloitte) to discuss changes to U.S. cash tax forecast resulting from projection updates and future utilization of tax attributes under a restructure in place scenario.	\$960.00	1.1	\$1,056.00
08/19/2023				
Petersen, Cam	Research and draft summary of applicable rules applied in stock basis study for purposes of preparing the project transmittal letter that summarizes main outputs from the study.	\$445.00	1.0	\$445.00
08/21/2023				
Boyle, Matt	Review asset purchase agreement from potential bidder.	\$960.00	0.7	\$672.00
08/22/2023				
Boyle, Matt	Call with H. Xu (Cyxtera), JV. Gelder (Deloitte) to discuss asset sale purchase price adjustments and impact on federal cash tax expense associated with potential asset sale.	\$960.00	0.4	\$384.00
Boyle, Matt	Call with JV. Gelder, J. Forrest, P. Pittman (Deloitte) to discuss tax implications of sale of less than all assets and impact on Cyxtera's net unrealized built-in loss in its assets.	\$960.00	0.6	\$576.00

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/22/2023				
Boyle, Matt	Call with JV. Gelder (Deloitte) to discuss transferred subsidiaries exhibit to redlined asset purchase agreement.	\$960.00	0.2	\$192.00
Boyle, Matt	Call with R. Li (Alix), H. Xu (Cyxtera), J. Riddle (Kirkland & Ellis), J. Mendelsen (Guggenheim), JV. Gelder (Deloitte) to discuss sale process, updated asset purchase agreement and diligence process.	\$960.00	0.8	\$768.00
Boyle, Matt	Review asset purchase agreement from potential buyer.	\$960.00	0.3	\$288.00
Forrest, Jonathan	Review asset purchase agreement from potential buyer.	\$960.00	1.7	\$1,632.00
Forrest, Jonathan	Call with M. Boyle, JV. Gelder, P. Pittman (Deloitte) to discuss tax implications of sale of less than all assets and impact on Cyxtera's net unrealized built-in loss in its assets.	\$960.00	0.6	\$576.00
Hybl, Claire	Analyze the state tax impact from an asset sale to potential bidder, including transfer tax impact of selling the leased and owned property.	\$700.00	1.1	\$770.00
Petersen, Cam	Continue to draft summary of applicable rules applied in stock basis study for purposes of preparing the project transmittal letter that summarizes main outputs from the study.	\$445.00	1.0	\$445.00
Pittman, Preston	Call with M. Boyle, JV. Gelder, J. Forrest (Deloitte) to discuss tax implications of sale of less than all assets and impact on Cyxtera's net unrealized built-in loss in its assets.	\$700.00	0.6	\$420.00
Sullivan, Brian	Review potential bid and disclosure schedules for potential state tax consequences.	\$960.00	1.3	\$1,248.00
Sullivan, Brian	Review research on realty transfer tax.	\$960.00	0.8	\$768.00
Sullivan, Brian	Draft email to JV. Gelder (Deloitte) regarding potential section 1146 (special tax provisions regarding exemption for transfer taxes).	\$960.00	0.3	\$288.00

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Date	Description	Rate	Hours	Fees
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Tax Restructuring Services

08/22/2023

Van Gelder, Jeff	Call with M. Boyle, J. Forrest, P. Pittman (Deloitte) to discuss tax implications of sale of less than all assets and impact on Cyxtera's net unrealized built-in loss in its assets.	\$960.00	0.6	\$576.00
Van Gelder, Jeff	Evaluate the potential application of the loss disallowance rules of Tax Code section 197(f) (timing of tax deductions for worthless intangibles).	\$960.00	0.8	\$768.00
Van Gelder, Jeff	Call with R. Li (Alix), H. Xu (Cyxtera), J. Riddle (Kirkland & Ellis), J. Mendelsen (Guggenheim), M. Boyle (Deloitte) to discuss sale process, updated asset purchase agreement and diligence process.	\$960.00	0.8	\$768.00
Van Gelder, Jeff	Call with H. Xu (Cyxtera), M. Boyle (Deloitte) to discuss asset sale purchase price adjustments and impact on federal cash tax expense associated with potential asset sale.	\$960.00	0.4	\$384.00
Van Gelder, Jeff	Review asset purchase agreement by potential asset sale bidder.	\$960.00	1.2	\$1,152.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to discuss transferred subsidiaries exhibit to redlined asset purchase agreement.	\$960.00	0.2	\$192.00
Van Gelder, Jeff	Review H. Xu (Cyxtera) email regarding high level estimate of federal cash tax liability and compare tax data points with the bankruptcy restructuring model.	\$960.00	0.6	\$576.00

08/23/2023

Boyle, Matt	Call with J. Rohrs, JV. Gelder, P. Pittman (Deloitte) to discuss treatment of tax basis in certain intangible assets in situations where all or part of a trade or business is disposed.	\$960.00	0.5	\$480.00
Boyle, Matt	Call with JV. Gelder (Deloitte) to review comparison of June 30, 2023 and December 31, 2022 balance sheets and review terms of asset purchase agreement.	\$960.00	1.9	\$1,824.00

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/23/2023				
Boyle, Matt	Review e-mail from B. Sullivan (Deloitte) regarding high-level review of potential transfer taxes on Cyxtera asset sale.	\$960.00	0.6	\$576.00
Pittman, Preston	Call with M. Boyle, J. Rohrs, JV. Gelder (Deloitte) to discuss treatment of tax basis in certain intangible assets in situations where all or part of a trade or business is disposed.	\$700.00	0.5	\$350.00
Rohrs, Jane	Call with M. Boyle, JV. Gelder, P. Pittman (Deloitte) to discuss treatment of tax basis in certain intangible assets in situations where all or part of a trade or business is disposed.	\$960.00	0.5	\$480.00
Van Gelder, Jeff	Call with M. Boyle, J. Rohrs, P. Pittman (Deloitte) to discuss treatment of tax basis in certain intangible assets in situations where all or part of a trade or business is disposed.	\$960.00	0.5	\$480.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to review comparison of June 30, 2023 and December 31, 2022 balance sheets and review terms of asset purchase agreement.	\$960.00	1.9	\$1,824.00
08/24/2023				
Boyle, Matt	Call with H. Xu (Cyxtera), JV. Gelder, B. Sullivan, C. Hybl, A. Serrano (Deloitte) to discuss state income and indirect tax implications of proposed asset sale to bidder, comments to purchase price allocation in asset purchase agreement.	\$960.00	1.1	\$1,056.00
Boyle, Matt	Prepare for call with JV. Gelder (Deloitte) to review 2023 federal cash tax estimates based on latest asset sale bid scenario and communicate to B. Sullivan (Deloitte) regarding the multi-state tax analysis.	\$960.00	0.3	\$288.00

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/24/2023				
Boyle, Matt	Call with JV. Gelder (Deloitte) to review 2023 federal cash tax estimates based on latest asset sale bid scenario and communicate to B. Sullivan (Deloitte) regarding the multi-state tax analysis.	\$960.00	1.0	\$960.00
Boyle, Matt	Call with B. Sullivan, JV. Gelder (Deloitte) to discuss state income tax consequences of proposed asset sale to third party bidder.	\$960.00	0.3	\$288.00
Hybl, Claire	Call with H. Xu (Cyxtera), M. Boyle, JV. Gelder, B. Sullivan, A. Serrano (Deloitte) to discuss state income and indirect tax implications of proposed asset sale to bidder, comments to purchase price allocation in asset purchase agreement.	\$700.00	1.1	\$770.00
Hybl, Claire	Review purchase price allocation in asset purchase agreement for potential bidder and analyze state tax implications.	\$700.00	0.3	\$210.00
Jett, Kevin	Send follow-up on stock basis information request to A. Shah (Cyxtera).	\$815.00	0.4	\$326.00
Serrano, Alfredo	Call with H. Xu (Cyxtera), M. Boyle, JV. Gelder, B. Sullivan, C. Hybl (Deloitte) to discuss state income and indirect tax implications of proposed asset sale to bidder, comments to purchase price allocation in asset purchase agreement.	\$815.00	1.1	\$896.50
Serrano, Alfredo	Review potential bidder's revised proposal to acquire Cyxtera and the revised asset purchase agreement to analyze certain federal income tax consequences.	\$815.00	0.9	\$733.50
Sullivan, Brian	Call with M. Boyle, JV. Gelder (Deloitte) to discuss state income tax consequences of proposed asset sale to third party bidder.	\$960.00	0.3	\$288.00

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
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Tax Restructuring Services

08/24/2023

Sullivan, Brian	Call with H. Xu (Cyxtera), M. Boyle, JV. Gelder, C. Hybl, A. Serrano (Deloitte) to discuss state income and indirect tax implications of proposed asset sale to bidder, comments to purchase price allocation in asset purchase agreement.	\$960.00	1.1	\$1,056.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to review 2023 federal cash tax estimates based on latest asset sale bid scenario and communicate to B. Sullivan (Deloitte) regarding the multi-state tax analysis.	\$960.00	1.0	\$960.00
Van Gelder, Jeff	Call with M. Boyle, B. Sullivan (Deloitte) to discuss state income tax consequences of proposed asset sale to third party bidder.	\$960.00	0.3	\$288.00
Van Gelder, Jeff	Call with H. Xu (Cyxtera), M. Boyle, B. Sullivan, C. Hybl, A. Serrano (Deloitte) to discuss state income and indirect tax implications of proposed asset sale to bidder, comments to purchase price allocation in asset purchase agreement.	\$960.00	1.1	\$1,056.00

08/25/2023

Bates, John	Discuss with JV. Gelder (Deloitte) U.S. Treasury Regulation Section 1.245A-5 (e)(3)(i) election (election to close taxable year of certain controlled foreign corporations) and potential federal income tax ramifications to seller of buyer making a Section 3	\$960.00	0.6	\$576.00
Bates, John	Research tax Treasury Regulation Section 1.245A-5(e)(3)(i) year-end election (election to close the taxable year of certain controlled foreign corporations) to draft email regarding the same.	\$960.00	0.5	\$480.00
Boyle, Matt	Call with L. Regnier, A. Serrano and J. Taylor (Deloitte) to discuss updates to pre-emergence tax basis balance sheet for June 30, 2023 balance sheet.	\$960.00	0.6	\$576.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/25/2023				
Boyle, Matt	Call with JV. Gelder (Deloitte) to review and comment on Cyxtera's tax disclosures in proposed asset purchase agreement.	\$960.00	1.4	\$1,344.00
Boyle, Matt	Call with JV. Gelder (Deloitte) to review and comment on Cyxtera's tax representations in proposed asset purchase agreement.	\$960.00	0.5	\$480.00
Boyle, Matt	Review updates to June 30, 2023 tax basis balance sheet comparison to December 31, 2022 balance sheet in restructuring tax model.	\$960.00	0.6	\$576.00
Hybl, Claire	Call with B. Sullivan (Deloitte) to discuss transfer tax impacts for income and non-income tax purposes from a proposed asset sale including next steps for the state analysis.	\$700.00	0.2	\$140.00
Hybl, Claire	Call with B. Sullivan (Deloitte) to discuss state income and indirect tax implications of proposed asset sale to bidder.	\$700.00	0.3	\$210.00
Hybl, Claire	Draft email summarizing indirect tax implications of an asset sale scenario.	\$700.00	0.4	\$280.00
Regnier, Lin	Call with M. Boyle, A. Serrano and J. Taylor (Deloitte) to discuss updates to pre-emergence tax basis balance sheet for June 30, 2023 balance sheet.	\$545.00	0.6	\$327.00
Serrano, Alfredo	Call with M. Boyle, L. Regnier, and J. Taylor (Deloitte) to discuss updates to pre-emergence tax basis balance sheet for June 30, 2023 balance sheet.	\$815.00	0.6	\$489.00
Serrano, Alfredo	Review to comment on revised tax basis balance sheet for updated June 30, 2023 balance provided by Cyxtera.	\$815.00	0.8	\$652.00
Sullivan, Brian	Call with C. Hybl (Deloitte) to discuss transfer tax impacts for income and non-income tax purposes from a proposed asset sale including next steps for the state analysis.	\$960.00	0.2	\$192.00

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June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/25/2023				
Sullivan, Brian	Review property tax records cards for estimating potential realty transfer tax in Colorado and Virginia.	\$960.00	0.3	\$288.00
Sullivan, Brian	Call with C. Hybl (Deloitte) to discuss state income and indirect tax implications of proposed asset sale to bidder.	\$960.00	0.3	\$288.00
Taylor, Joe	Update adjusted book basis amounts in pre-emergence tax basis balance sheet for new June 30, 2023 balance sheet.	\$545.00	1.4	\$763.00
Taylor, Joe	Continue to update adjusted book basis amounts in pre-emergence tax basis balance sheet for new June 30, 2023 balance sheet.	\$545.00	1.6	\$872.00
Taylor, Joe	Call with M. Boyle, L. Regnier, A. Serrano (Deloitte) to discuss updates to pre-emergence tax basis balance sheet for June 30, 2023 balance sheet.	\$545.00	0.6	\$327.00
Taylor, Joe	Update adjusted tax basis for fixed assets amounts in pre-emergence tax basis balance sheet for new June 30, 2023 balance sheet.t.	\$545.00	1.3	\$708.50
Van Gelder, Jeff	Review Tax Treasury Regulation section 1.245A-5(e) (dividend received deduction) related to dividend from a controlled foreign corporation for potential application to a sale by Cyxtera of its controlled foreign corporations.	\$960.00	0.4	\$384.00
Van Gelder, Jeff	Review Tax Code section 338(g) (election to treat qualified stock purchases as asset sale) for potential implications to Cyxtera.	\$960.00	0.6	\$576.00

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/25/2023				
Van Gelder, Jeff	Discuss with J. Bates (Deloitte) Treasury Regulation Section 1.245A-5 (e)(3)(i) election (election to close taxable year of certain controlled foreign corporations) and potential federal income tax ramifications to seller of buyer making a Section 338(g) (\$960.00	0.6	\$576.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to review and comment on Cyxtera's tax disclosures in proposed asset purchase agreement.	\$960.00	1.4	\$1,344.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to review and comment on Cyxtera's tax representations in proposed asset purchase agreement.	\$960.00	0.5	\$480.00
08/26/2023				
Serrano, Alfredo	Analyze federal income tax consequences of revised third-party taxable asset sale to provide comments to L. Regnier and J. Taylor (Deloitte) on the third-party taxable asset sale gain or loss calculation.	\$815.00	1.6	\$1,304.00
08/27/2023				
Fonseca, Mike	Review email from H. Xu (Cyxtera) on closing of books election and impact to Cyxtera in terms of global intangible low taxable income, respond with additional considerations Tax Code section 338(g) election pertaining to stock purchases treated as asset ac	\$960.00	0.4	\$384.00
Newport, Cathy	Email C. Hybl and B. Sullivan (Deloitte) regarding state casual sales tax exemption to the proposed sale of business assets.	\$815.00	0.2	\$163.00
Newport, Cathy	Review casual sale research for sales and use tax for the states of Arizona, California, Colorado, Florida, Georgia, Illinois, Massachusetts, Minnesota, New Jersey, New Mexico, Ohio, Texas, Virginia and Washington.	\$815.00	1.7	\$1,385.50

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June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/27/2023				
Regnier, Lin	Review updates to calculation of tax gain or loss recognized in taxable asset sale scenario using June 30, 2023 tax basis balance sheet provided by A. Shah (Cyxtera).	\$545.00	3.9	\$2,125.50
08/28/2023				
Bates, John	Call with H. Xu, A. Shah (Cyxtera), B. Schreiner, J. Riddle (Kirkland & Ellis), JV. Gelder, M. Boyle (Deloitte) to discuss tax comments on the proposed asset purchase agreement.	\$960.00	0.7	\$672.00
Boyle, Matt	Call with JV. Gelder (Deloitte) to discuss the interim bankruptcy order restricting certain transfers of stock and declarations of worthlessness.	\$960.00	0.4	\$384.00
Boyle, Matt	Call with H. Xu, A. Shah (Cyxtera), B. Schreiner, J. Riddle (Kirkland & Ellis), J. Bates, JV. Gelder (Deloitte) to discuss tax comments on the proposed asset purchase agreement.	\$960.00	0.7	\$672.00
Hybl, Claire	Prepare transfer tax analysis for potential asset sale to a bidder.	\$700.00	2.9	\$2,030.00
Regnier, Lin	Call with A. Serrano and J. Taylor (Deloitte) to discuss tax basis in fixed assets per 6/30/2023 balance sheet provided by A. Shah (Cyxtera) and estimate cancellation of debt income that would result from potential third-party taxable asset sale scenario.	\$545.00	1.0	\$545.00
Serrano, Alfredo	Analyze federal income tax consequences of revised third-party taxable asset sale to provide comments on the third-party taxable asset sale gain or loss calculation.	\$815.00	2.3	\$1,874.50
Serrano, Alfredo	Call with L. Regnier, J. Taylor (Deloitte) to discuss tax basis in fixed assets per 6/30/2023 balance sheet provided by A. Shah (Cyxtera) and estimate cancellation of debt income that would result from potential third-party taxable asset sale scenario.	\$815.00	1.0	\$815.00

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June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/28/2023				
Sullivan, Brian	Review state transfer tax research and estimates for proposed pre-emergence sale of assets.	\$960.00	2.2	\$2,112.00
Taylor, Joe	Call with L. Regnier, A. Serrano (Deloitte) to discuss tax basis in fixed assets per 6/30/2023 balance sheet provided by A. Shah (Cyxtera) and estimate cancellation of debt income that would result from potential third-party taxable asset sale scenario.	\$545.00	1.0	\$545.00
Taylor, Joe	Clear L. Regnier's (Deloitte) comments in the tax basis balance sheet with respect to fixed assets.	\$545.00	0.4	\$218.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to discuss the interim bankruptcy order restricting certain transfers of stock and declarations of worthlessness.	\$960.00	0.4	\$384.00
Van Gelder, Jeff	Call with H. Xu, A. Shah (Cyxtera), B. Schreiner, J. Riddle (Kirkland & Ellis), J. Bates, M. Boyle (Deloitte) to discuss tax comments on the proposed asset purchase agreement.	\$960.00	0.7	\$672.00
08/29/2023				
Boyle, Matt	Call with R. Li (Alix), H. Xu (Cyxtera), J. Riddle (Kirkland & Ellis), J. Mendelsen (Guggenheim), JV. Gelder (Deloitte) to discuss sale process, auction date extension, and potential new restructuring.	\$960.00	0.7	\$672.00
Hybl, Claire	Call with C. Newport, and B. Sullivan (Deloitte) to discuss sales tax implications of a partial asset sale to potential bidder, including possible exemptions in California, Illinois, Texas, and Washington.	\$700.00	0.4	\$280.00
Newport, Cathy	Call with C. Hybl, and B. Sullivan (Deloitte) to discuss sales tax implications of a partial asset sale to potential bidder, including possible exemptions in California, Illinois, Texas, and Washington.	\$815.00	0.4	\$326.00

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June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/29/2023				
Regnier, Lin	Review updates to tax attribute reduction for updated June 30, 2023 asset basis provided by A. Shah (Cyxtera) for purpose of estimating total tax basis immediately prior to emergence.	\$545.00	3.9	\$2,125.50
Regnier, Lin	Call with A. Serrano (partial) and J. Taylor (Deloitte) to discuss effects of June 30, 2023 balance sheet on taxable asset sale scenarios, cancellation of debt income and net unrealized built-in gain calculation.	\$545.00	1.2	\$654.00
Serrano, Alfredo	Call with L. Regnier, and J. Taylor (Deloitte) to discuss effects of June 30, 2023 balance sheet on taxable asset sale scenarios, cancellation of debt income and net unrealized built-in gain calculation.	\$815.00	0.9	\$733.50
Serrano, Alfredo	Analyze net operating loss allocations under Tax Code Treasury Regulation Section 1.1502-21 (regulations on consolidated net operating losses).	\$815.00	2.2	\$1,793.00
Sullivan, Brian	Call with C. Hybl, C. Newport (Deloitte) to discuss sales tax implications of a partial asset sale to potential bidder, including possible exemptions in California, Illinois, Texas, and Washington.	\$960.00	0.4	\$384.00
Taylor, Joe	Call with L. Regnier, A. Serrano (partial) (Deloitte) to discuss effects of June 30, 2023 balance sheet on taxable asset sale scenarios, cancellation of debt income and net unrealized built-in gain calculation.	\$545.00	1.2	\$654.00
Taylor, Joe	Update attribute reduction model scenarios for updated bid from potential bidder which affect cancellation of debt income and taxable income projections.	\$545.00	1.8	\$981.00

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Date	Description	Rate	Hours	Fees
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Tax Restructuring Services

08/29/2023

Taylor, Joe	Update tax basis balance sheet for intercompany accounts and their elimination in consolidation at 6/30/2023.	\$545.00	1.3	\$708.50
Taylor, Joe	Reconcile deductible liabilities between net unrealized built in gain calculation and taxable asset sale calculation for 6/30/2023 balance sheet.	\$545.00	0.9	\$490.50
Van Gelder, Jeff	Call with R. Li (Alix), H. Xu (Cyxtera), J. Riddle (Kirkland & Ellis), J. Mendelsen (Guggenheim), M. Boyle (Deloitte) to discuss sale process, auction date extension, and potential new restructuring.	\$960.00	0.7	\$672.00

08/30/2023

Jett, Kevin	Call with A. Serrano (Deloitte) to discuss net operating loss allocations under Tax Code Treasury Regulation Section 1.1502-21 (regulations on consolidated net operating losses).	\$815.00	0.3	\$244.50
Regnier, Lin	Review updates to debt recovery percentage for first lien claim holders under taxable asset sale scenario.	\$545.00	3.9	\$2,125.50
Regnier, Lin	Call with A. Serrano and J. Taylor (Deloitte) to discuss updates to the cancellation of debt income and taxable asset sale gain/loss calculations for the revised bid received.	\$545.00	1.3	\$708.50
Serrano, Alfredo	Call with K. Jett (Deloitte) to discuss net operating loss allocations under Tax Code Treasury Regulation Section 1.1502-21 (regulations on consolidated net operating losses).	\$815.00	0.3	\$244.50
Serrano, Alfredo	Continue to analyze net operating loss allocations under Tax Code Treasury Regulation Section 1.1502-21 (regulations on consolidated net operating losses).	\$815.00	1.3	\$1,059.50

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/30/2023				
Serrano, Alfredo	Call with L. Regnier, and J. Taylor (Deloitte) to discuss updates to the cancellation of debt income and taxable asset sale gain/loss calculations for the revised bid received.	\$815.00	1.3	\$1,059.50
Taylor, Joe	Call with L. Regnier, A. Serrano (Deloitte) to discuss updates to the cancellation of debt income and taxable asset sale gain/loss calculations for the revised bid received.	\$545.00	1.3	\$708.50
Taylor, Joe	Review attribute reduction model to distinguish and summarize differences between various restructuring scenarios.	\$545.00	1.7	\$926.50
Taylor, Joe	Reconcile deductible liabilities between net unrealized built in gain calculation and taxable asset sale calculation for 6/30/2023 balance sheet.	\$545.00	2.4	\$1,308.00
Taylor, Joe	Clear L. Regnier's (Deloitte) comments in tax basis balance sheet with respect to elimination of intercompany accounts, reclassify the accounts, and reconcile balance sheet back to client file.	\$545.00	1.8	\$981.00
08/31/2023				
Fonseca, Mike	Review email for H. Xu (Cyxtera) requesting a tax analysis of implications of a sale of controlled foreign corporation stock in Australia, Japan, UK, Germany, Singapore and Hong Kong to draft potential considerations.	\$960.00	0.6	\$576.00
Regnier, Lin	Review updates to calculation of tax gain or loss recognized under taxable asset sale scenario.	\$545.00	1.4	\$763.00
Regnier, Lin	Continue to review updates to calculation of tax gain or loss recognized under taxable asset sale scenario.	\$545.00	3.9	\$2,125.50

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/31/2023				
Serrano, Alfredo	Analyze gain/loss calculations regarding taxable asset sale to potential bidder.	\$815.00	1.8	\$1,467.00
Van Gelder, Jeff	Call with H. Xu (Cyxtera) to discuss tax due diligence requests.	\$960.00	0.4	\$384.00
Van Gelder, Jeff	Review revised asset purchase agreement.	\$960.00	0.8	\$768.00
09/01/2023				
Boyle, Matt	Review e-mail correspondence from H. Xu (Cyxtera) and M. Fonseca (Deloitte) regarding tax due diligence requests related to potential sale of controlled foreign corporations.	\$960.00	0.6	\$576.00
Boyle, Matt	Call with J. van Gelder (Deloitte) to discuss cash tax liability from asset sale with consideration for retained intangibles rules.	\$960.00	0.3	\$288.00
Boyle, Matt	Call with J. van Gelder, B. Sullivan, C. Hybl (Deloitte) to discuss updated transfer tax analysis resulting from an asset sale to bidder.	\$960.00	0.7	\$672.00
Boyle, Matt	Discuss with H. Xu (Cyxtera), A. Swift (PwC), R. Li (Alix), J. Mendelsen (Guggenheim), A. Raskin (Houlihan), J. van Gelder, B. Sullivan, C. Hybl, J. Forrest (partial) (Deloitte) due diligence questions and purchase price adjustments from latest purchase a	\$960.00	1.2	\$1,152.00
Digirolamo, Laura	Review email on UK indirect and direct sale of UK entities.	\$815.00	0.8	\$652.00
Dumeresque, Laura	Provide comments to M. Fonseca (Deloitte) regarding the UK direct and indirect tax implications of the disposition of UK subsidiary by US parent proposed by Cyxtera.	\$815.00	1.6	\$1,304.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/01/2023				
Fonseca, Mike	Draft e-mail to Hong Kong and Japanese subject matter specialists L. Ng and Y. Horiuchi (Deloitte) on status of information and review of prior e-mail inquiry regarding direct and indirect tax consequences of sale of Hong Kong and Japan Stock.	\$960.00	0.2	\$192.00
Fonseca, Mike	Draft e-mail to H. Xu (Cyxtera) regarding the direct and indirect tax consequences of sale of Hong Kong and Japan Stock.	\$960.00	0.2	\$192.00
Fonseca, Mike	Email L. Dumeresque, L. Digirolamo, A. Hao, J. Choo (Deloitte) regarding status of information and review of prior e-mail inquiry regarding direct and indirect tax consequences of sale of UK and Singapore stock.	\$960.00	0.2	\$192.00
Fonseca, Mike	Draft e-mail to H. Xu (Cyxtera) regarding the direct and indirect tax consequences of sale of UK and Singapore Stock.	\$960.00	0.2	\$192.00
Fonseca, Mike	Review note from A. Maywald (Deloitte Germany) tax desk and draft note to H. Xu's (Cyxtera) regarding the German direct and indirect tax consequences of a potential sale of German stock to a third party.	\$960.00	0.3	\$288.00
Fonseca, Mike	Draft note to L. Dumeresque (Deloitte Australia) tax team lead A. Vardi (Deloitte) asking for assistance analyzing the tax consequences in Australia of a sale of Australian stock.	\$960.00	0.2	\$192.00
Forrest, Jonathan	Discuss with H. Xu (Cyxtera), A. Swift (PwC), R. Li (Alix), J. Mendelsen (Guggenheim), A. Raskin (Houlihan), J. van Gelder, M. Boyle, B. Sullivan, C. Hybl (Deloitte) due diligence questions and purchase price adjustments from latest purchase agreement.	\$960.00	0.7	\$672.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/01/2023				
Horiuchi, Yuji	Provide comments to M. Fonseca (Deloitte) regarding the Japanese direct and indirect tax implications of the direct share transfer of Japanese entity by US parent proposed by Cyxtera.	\$815.00	2.2	\$1,793.00
Hybl, Claire	Update transfer tax analysis for sales and use tax implications.	\$700.00	2.3	\$1,610.00
Hybl, Claire	Update transfer tax analysis for real estate transfer tax implications.	\$700.00	0.9	\$630.00
Hybl, Claire	Discuss with H. Xu (Cyxtera), A. Swift (PwC), R. Li (Alix), J. Mendelsen (Guggenheim), A. Raskin (Houlihan), J. van Gelder, M. Boyle, B. Sullivan, J. Forrest (partial) (Deloitte) due diligence questions and purchase price adjustments from latest purchase	\$700.00	1.2	\$840.00
Hybl, Claire	Call with J. van Gelder, M. Boyle, B. Sullivan (Deloitte) to discuss updated transfer tax analysis resulting from an asset sale to bidder.	\$700.00	0.7	\$490.00
Maywald, Andreas	Email to M. Fonseca (Deloitte) regarding the German tax consequences of a direct/indirect share transfer in the German Cyxtera entities.	\$815.00	1.1	\$896.50
Ng, Linda	Respond to follow-up questions from H. Xu (Cyxtera) regarding Japanese stamp duty on a proposed direct sale of 100% of the shares in Cyxtera Japan, Ltd. by Cyxtera Data Centers, Inc. to a third-party buyer.	\$960.00	0.8	\$768.00
Ng, Linda	Provide Hong Kong tax comments to M. Fonseca (Deloitte) on a proposed direct sale of 100% of the shares in Cyxtera Hong Kong Limited by Cyxtera Data Centers, Inc. to a third-party buyer.	\$960.00	0.9	\$864.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/01/2023				
Ng, Linda	Provide Japanese tax comments to M. Fonseca (Deloitte) on a proposed direct sale of 100% of the shares in Cyxtera Japan, Ltd. by Cyxtera Data Centers, Inc. to a third-party buyer.	\$960.00	1.6	\$1,536.00
Serrano, Alfredo	Analyze gain/loss calculations regarding taxable asset sale to third-party.	\$815.00	1.2	\$978.00
Serrano, Alfredo	Analyze net operating loss allocations under IRS Treasury Regulatory section 1.1502-21 (Net operating losses).	\$815.00	0.9	\$733.50
Sullivan, Brian	Review updated state transfer tax analysis for assumptions regarding taxability of leasehold improvements.	\$960.00	1.3	\$1,248.00
Sullivan, Brian	Discuss with H. Xu (Cyxtera), A. Swift (PwC), R. Li (Alix), J. Mendelsen (Guggenheim), A. Raskin (Houlihan), J. van Gelder, M. Boyle, C. Hybl, J. Forrest (partial) (Deloitte) due diligence questions and purchase price adjustments from latest purchase agre	\$960.00	1.2	\$1,152.00
Sullivan, Brian	Call with J. van Gelder, M. Boyle, C. Hybl (Deloitte) to discuss updated transfer tax analysis resulting from an asset sale to bidder.	\$960.00	0.7	\$672.00
Taylor, Joe	Reconcile fixed assets in tax basis balance sheet back to BDO (fixed asset preparation firm) fixed asset report as of 12/31/2022.	\$545.00	0.3	\$163.50
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to discuss cash tax liability from asset sale with consideration for retained intangibles rules.	\$960.00	0.3	\$288.00
Van Gelder, Jeff	Call with B. Sullivan, M. Boyle, C. Hybl (Deloitte) to discuss updated transfer tax analysis resulting from an asset sale to bidder.	\$960.00	0.7	\$672.00

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/01/2023				
Van Gelder, Jeff	Discuss with H. Xu (Cyxtera), A. Swift (PwC), R. Li (Alix), J. Mendelsen (Guggenheim), A. Raskin (Houlihan), M. Boyle, B. Sullivan, J. Forrest (partial) (Deloitte) due diligence questions and purchase price adjustments from latest purchase agreement.	\$960.00	1.2	\$1,152.00
09/02/2023				
Sullivan, Brian	Email H. Xu (Cyxtera) regarding state transfer tax estimates for proposed asset sale.	\$960.00	0.4	\$384.00
09/05/2023				
Boyle, Matt	Review current IRC Tax Code section 382 (limitation on net operating loss carryforwards) tax attribute limitation analysis in preparation for call with J. Riddle (Kirkland & Ellis) to discuss potential shareholder activity.	\$960.00	1.1	\$1,056.00
Boyle, Matt	Call with J. van Gelder (Deloitte) to discuss Cyxtera's equity ownership shift analysis previously prepared by accounting firm BDO in preparation for call with B. Schreiner (Kirkland & Ellis) to discuss potential shareholder distribution.	\$960.00	0.7	\$672.00
Boyle, Matt	Review updates to restructure in place scenario in restructure tax model for changes to emergence equity value and business plan forecasts.	\$960.00	0.4	\$384.00
Boyle, Matt	Update equity value scenario in restructure in place tax model for scenario requested by A. Goodman (Alix).	\$960.00	0.8	\$768.00

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/05/2023				
Boyle, Matt	Discuss with H. Xu (Cyxtera), B. Schreiner (Kirkland & Ellis), J. van Gelder (Deloitte) shareholder request to distribute Cyxtera stock and potential impact on IRC Tax Code section 382 (limitation on net operating loss carryforwards) ownership change anal	\$960.00	0.6	\$576.00
Boyle, Matt	Call with R. Li (Alix), H. Xu (Cyxtera), J. Riddle (Kirkland & Ellis), J. Mendelsen (Guggenheim), J. van Gelder (Deloitte) to discuss bankruptcy restructuring status update, sale process, updated asset purchase agreement and plan filings.	\$960.00	0.8	\$768.00
Kohberger, Mary Pat	Call with C. Newport (Deloitte) to discuss Illinois sales tax implications of a partial asset sale to bidder the applicability of possible exemptions.	\$960.00	0.5	\$480.00
Lo, Jerry	Call with C. Newport (Deloitte) to discuss Texas sales tax implications of a partial asset sale to bidder the applicability of possible exemptions.	\$960.00	0.5	\$480.00
Newport, Cathy	Call with M. Kohberger (Deloitte) to discuss Illinois sales tax implications of a partial asset sale to bidder the applicability of possible exemptions.	\$815.00	0.5	\$407.50
Newport, Cathy	Call with J. Lo (Deloitte) to discuss Texas sales tax implications of a partial asset sale to bidder the applicability of possible exemptions.	\$815.00	0.5	\$407.50
Newport, Cathy	Call with B. Wiggins (Deloitte) to discuss California sales tax implications of a partial asset sale to bidder the applicability of possible exemptions.	\$815.00	0.5	\$407.50
Regnier, Lin	Review adjustments in updated taxable income projections for purposes of estimating cash tax amounts under various restructuring scenarios.	\$545.00	1.4	\$763.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/05/2023				
Regnier, Lin	Analyze updated business plan provided by A. Chernov (Alix) for purposes of estimating cash tax projections through 2029 under the restructuring in place scenario.	\$545.00	3.9	\$2,125.50
Serrano, Alfredo	Review updates to tax cash projections under a restructure in place scenario.	\$815.00	1.3	\$1,059.50
Taylor, Joe	Draft comparison of net unrealized built in gain calculation between 12/31/22 balance sheet and 6/30/2023 balance sheet.	\$545.00	1.4	\$763.00
Taylor, Joe	Update taxable income projections in attribute reduction model for updated financial projections provided by A. Chernov (Alix).	\$545.00	1.7	\$926.50
Taylor, Joe	Update interest calculation for new projected emergence date.	\$545.00	1.5	\$817.50
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to discuss Cyxtera's equity ownership shift analysis previously prepared by accounting firm BDO in preparation for call with B. Schreiner (Kirkland & Ellis) to discuss potential shareholder distribution.	\$960.00	0.7	\$672.00
Van Gelder, Jeff	Call with R. Li (Alix), H. Xu (Cyxtera), J. Riddle (Kirkland & Ellis), J. Mendelsen (Guggenheim), M. Boyle (Deloitte) to discuss bankruptcy restructuring status update, sale process, updated asset purchase agreement and plan filings.	\$960.00	0.8	\$768.00
Van Gelder, Jeff	Discuss with H. Xu (Cyxtera), B. Schreiner (Kirkland & Ellis), M. Boyle (Deloitte) shareholder request to distribute Cyxtera stock and potential impact on IRC Tax Code section 382 (limitation on net operating loss carryforwards) ownership change analysis.	\$960.00	0.6	\$576.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/05/2023				
Wiggins, Brian	Call with C. Newport (Deloitte) to discuss California sales tax implications of a partial asset sale to bidder the applicability of possible exemptions.	\$815.00	0.5	\$407.50
09/06/2023				
Boyle, Matt	Call with J. van Gelder (Deloitte) to review updates to financial projections for revised equity value scenario and finalize deliverable to A. Goodman (Alix) for use in financial models.	\$960.00	1.8	\$1,728.00
Boyle, Matt	Review updates to restructure in place scenario in restructure tax model for changes to emergence equity value and business plan forecasts.	\$960.00	2.1	\$2,016.00
Boyle, Matt	Discuss with B. Schreiner (K&E), H. Xu (Cyxtera), J. Forrest, J. van Gelder, P. Pittman (Deloitte) shareholder request to distribute Cyxtera stock and impact on IRC Tax Code section 382 (limitation on net operating loss carryforwards) ownership shift analysis.	\$960.00	0.9	\$864.00
Boyle, Matt	Call with S. Rock (PwC), B. Wallace (Moelis), A. Goodman (Alix), H. Xu (Cyxtera), J. van Gelder, B. Sullivan, C. Hybl (Deloitte) to discuss questions around Deloitte's projections of potential transfer taxes on a sale of Cyxtera's assets.	\$960.00	0.5	\$480.00
Boyle, Matt	Discuss with J. Forrest, J. van Gelder, P. Pittman, (Deloitte) higher-tier ownership shifts under Tax Code section 382 (limitation on net operating loss carryforwards) tax attribute limitation rules for upcoming call with B. Schreiner (Kirkland & Ellis).	\$960.00	1.0	\$960.00
Boyle, Matt	Call with J. van Gelder (Deloitte), H. Xu (Cyxtera) to debrief on ownership equity shift analysis updates and Deloitte review of Cyxtera's prior analysis of higher tier equity shifts.	\$960.00	0.5	\$480.00

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/06/2023				
Burdis, Andy	Call with C. Sagasta (Cyxtera) and J. van Gelder, S. Shurin and G. Kopp (Deloitte) regarding the tax consequence of alternative management incentive plan arrangements.	\$545.00	1.0	\$545.00
Forrest, Jonathan	Review prior IRC Tax Code section 382 (limitation on net operating loss carryforwards) analysis and technical issues raised by past and potential future transactions.	\$960.00	1.2	\$1,152.00
Forrest, Jonathan	Discuss with B. Schreiner (K&E), H. Xu (Cyxtera), J. van Gelder, M. Boyle, P. Pittman (Deloitte) shareholder request to distribute Cyxtera stock and impact on IRC Tax Code section 382 (limitation on net operating loss carryforwards) ownership shift analysis.	\$960.00	0.9	\$864.00
Forrest, Jonathan	Discuss with J. van Gelder, P. Pittman, M. Boyle (Deloitte) higher-tier ownership shifts under IRC Tax Code section 382 (limitation on net operating loss carryforwards) tax attribute limitation rules for upcoming call with B. Schreiner (Kirkland & Ellis).	\$960.00	1.0	\$960.00
Hybl, Claire	Call with S. Rock (PwC), B. Wallace (Moelis), A. Goodman (Alix), H. Xu (Cyxtera), J. van Gelder, B. Sullivan, M. Boyle (Deloitte) to discuss questions around Deloitte's projections of potential transfer taxes on a sale of Cyxtera's assets.	\$700.00	0.5	\$350.00
Hybl, Claire	Call with B. Sullivan, C. Newport (Deloitte) to discuss sales tax implications of a partial asset sale to bidder including C. Newport (Deloitte) conversations with state specialists and the applicability of possible exemptions in California, Illinois.	\$700.00	0.7	\$490.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/06/2023				
Kopp, Greg	Call with C. Sagasta (Cyxtera) and J. van Gelder, S. Shurin, A. Burdis (Deloitte) regarding the tax consequence of alternative management incentive plan arrangements.	\$960.00	1.0	\$960.00
Newport, Cathy	Draft an email to B. Sullivan, C. Hybl (Deloitte) summarizing the California, Illinois and Texas sales tax implications of a partial asset sale to bidder including possible exemptions.	\$815.00	0.4	\$326.00
Newport, Cathy	Call with B. Sullivan, C. Hybl (Deloitte) to discuss sales tax implications of a partial asset sale to bidder including C. Newport (Deloitte) conversations with state specialists and the applicability of possible exemptions in California, Illinois.	\$815.00	0.7	\$570.50
Pittman, Preston	Discuss with J. Forrest, J. van Gelder, M. Boyle (Deloitte) higher-tier ownership shifts under IRC Tax Code section 382 (limitation on net operating loss carryforwards) tax attribute limitation rules for upcoming call with B. Schreiner (Kirkland & Ellis).	\$700.00	1.0	\$700.00
Pittman, Preston	Discuss with B. Schreiner (Kirkland & Ellis), H. Xu (Cyxtera), J. Forrest, J. van Gelder, M. Boyle (Deloitte) shareholder request to distribute Cyxtera stock and impact on IRC Tax Code section 382 (limitation on net operating loss carryforwards) ownership shift analysis.	\$700.00	0.9	\$630.00
Regnier, Lin	Update business plan provided by A. Chernov (Alix) for purposes of estimating cash tax projections through 2029 under the restructuring in place scenario.	\$545.00	2.8	\$1,526.00
Regnier, Lin	Prepare deliverable summarizing cash tax projections from estimated emergence date through 2029 tax year.	\$545.00	3.9	\$2,125.50

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/06/2023				
Serrano, Alfredo	Continue to review updates to tax cash projections under a restructure in place scenario.	\$815.00	0.9	\$733.50
Serrano, Alfredo	Analyze net operating loss allocations under IRS Treasury Regulatory section 1.1502-21 (net operating losses in consolidated groups).	\$815.00	0.4	\$326.00
Shurin, Sandy	Call with C. Sagasta (Cyxtera) and J. van Gelder, A. Burdis, G. Kopp (Deloitte) regarding the tax consequence of alternative management incentive plan arrangements.	\$960.00	1.0	\$960.00
Sullivan, Brian	Call with S. Rock (PwC), B. Wallace (Moelis), A. Goodman (Alix), H. Xu (Cyxtera), J. van Gelder, C. Hybl, M. Boyle (Deloitte) to discuss questions around Deloitte's projections of potential transfer taxes on a sale of Cyxtera's assets.	\$960.00	0.5	\$480.00
Sullivan, Brian	Review state tax research in California, Illinois and Texas in preparation of call with potential bidder's advisors regarding potential transfer tax liability in proposed transaction.	\$960.00	1.1	\$1,056.00
Sullivan, Brian	Call with C. Hybl, C. Newport (Deloitte) to discuss sales tax implications of a partial asset sale to bidder including C. Newport's (Deloitte) conversations with state specialists and the applicability of possible exemptions in California, Illinois.	\$960.00	0.7	\$672.00
Sullivan, Brian	Email C. Newport (Deloitte) regarding sales tax research for exemptions in proposed third party asset sale transaction.	\$960.00	0.4	\$384.00
Taylor, Joe	Update comparison of net unrealized built in gain calculation between 12/31/22 balance sheet and 6/30/2023 balance sheet.	\$545.00	1.1	\$599.50

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/06/2023				
Taylor, Joe	Update interest calculation for new projected emergence date and debtor-in-possession interest accrual.	\$545.00	0.9	\$490.50
Van Gelder, Jeff	Call with S. Rock (PwC), B. Wallace (Moelis), A. Goodman (Alix), H. Xu (Cyxtera), B. Sullivan, C. Hybl, M. Boyle (Deloitte) to discuss questions around Deloitte's projections of potential transfer taxes on a sale of Cyxtera's assets.	\$960.00	0.5	\$480.00
Van Gelder, Jeff	Discuss with B. Schreiner (K&E), H. Xu (Cyxtera), J. Forrest, M. Boyle, P. Pittman (Deloitte) shareholder request to distribute Cyxtera stock and impact on IRC Tax Code section 382 (limitation on net operating loss carryforwards) ownership shift analysis.	\$960.00	0.9	\$864.00
Van Gelder, Jeff	Call with C. Sagasta (Cyxtera) and S. Shurin, A. Burdis and G. Kopp (Deloitte) regarding the tax consequence of alternative management incentive plan arrangements.	\$960.00	1.0	\$960.00
Van Gelder, Jeff	Discuss with J. Forrest, P. Pittman, M. Boyle (Deloitte) higher-tier ownership shifts under IRC Tax Code section 382 (limitation on net operating loss carryforwards) tax attribute limitation rules for upcoming call with B. Schreiner (K&E).	\$960.00	1.0	\$960.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to review updates to financial projections for revised equity value scenario and finalize deliverable to A. Goodman (Alix) for use in financial models.	\$960.00	1.8	\$1,728.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte), H. Xu (Cyxtera) to debrief on ownership equity shift analysis updates and Deloitte review of Cyxtera's prior analysis of higher tier equity shifts.	\$960.00	0.5	\$480.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/06/2023				
Van Gelder, Jeff	Review Cyxtera historical IRC Tax Code section 382 (net operating loss carryforward rules) study memorandum through December 31, 2022 including 5% shareholder determinations.	\$960.00	0.7	\$672.00
09/07/2023				
Boyle, Matt	Call with R. Li (Alix), H. Xu (Cyxtera), J. Riddle (Kirkland & Ellis), J. Mendelsen (Guggenheim), J. van Gelder (Deloitte) to discuss bankruptcy restructuring status update, sale process, updated sale bids and timeline for plan filings.	\$960.00	0.7	\$672.00
Boyle, Matt	Call with A. Serrano (Deloitte) to discuss net operating loss allocations under IRS Treasury Regulatory section 1.1502-21 (net operating losses in consolidated group).	\$960.00	0.8	\$768.00
Boyle, Matt	Review updates to restructure in place scenario in restructure tax model for changes to emergence equity value and business plan forecasts.	\$960.00	0.5	\$480.00
Burdis, Andy	Call with G. Kopp (Deloitte) to discuss slide deck covering market observations of management incentive plans and various equity vehicles.	\$545.00	0.5	\$272.50
Burdis, Andy	Call with G. Kopp, S. Shurin (Deloitte) to discuss equity matrix which shows the pros and cons of the various equity vehicles that may be used in the management incentive plan for Cyxtera.	\$545.00	0.5	\$272.50
Fonseca, Mike	Draft e-mail to Deloitte Canada team lead C. Della Rossa (Deloitte) regarding pre-approvals to provide bankruptcy tax advisory services.	\$960.00	0.2	\$192.00
Kopp, Greg	Call with A. Burdis (Deloitte) to discuss slide deck covering market observations of management incentive plans and various equity vehicles.	\$960.00	0.5	\$480.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/07/2023				
Kopp, Greg	Call with A. Burdis, S. Shurin (Deloitte) to discuss equity matrix which shows the pros and cons of the various equity vehicles that may be used in the management incentive plan for Cyxtera.	\$960.00	0.5	\$480.00
Petersen, Cam	Update transmittal letter for summary of steps taken over study period and rules for adjustments made to calculation in stock basis study.	\$445.00	1.4	\$623.00
Serrano, Alfredo	Call with M. Boyle (Deloitte) to discuss net operating loss allocations under IRS Treasury Regulatory section 1.1502-21 (net operating losses in consolidated group).	\$815.00	0.8	\$652.00
Serrano, Alfredo	Analyze net operating loss allocations under IRS Treasury Regulatory section 1.1502-21 (net operating losses in consolidated group).	\$815.00	0.6	\$489.00
Shurin, Sandy	Call with A. Burdis, G. Kopp (Deloitte) to discuss equity matrix which shows the pros and cons of the various equity vehicles that may be used in the management incentive plan for Cyxtera.	\$960.00	0.5	\$480.00
Van Gelder, Jeff	Review Cyxtera's IRC Tax Code section 382 (limitations on use of net operating losses) analysis.	\$960.00	0.7	\$672.00
Van Gelder, Jeff	Call with R. Li (Alix), H. Xu (Cyxtera), J. Riddle (Kirkland & Ellis), J. Mendelsen (Guggenheim), M. Boyle (Deloitte) to discuss bankruptcy restructuring status update, sale process, updated sale bids and timeline for plan filings.	\$960.00	0.7	\$672.00
09/08/2023				
Burdis, Andy	Prepare slide deck summarizing management incentive plan considerations and summarize the different equity vehicles.	\$545.00	2.4	\$1,308.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/11/2023				
Burdis, Andy	Update management incentive plan deck based on comments from G. Kopp (Deloitte).	\$545.00	0.3	\$163.50
Fonseca, Mike	Email A. Giro (Cyxtera) regarding internal approvals for Deloitte Canada to directly provide tax advice to Cyxtera Technology, Inc.	\$960.00	0.2	\$192.00
Kopp, Greg	Prepare management incentive plan presentation.	\$960.00	2.5	\$2,400.00
Kopp, Greg	Continue to prepare management incentive plan presentation.	\$960.00	2.0	\$1,920.00
Regnier, Lin	Prepare updates to tax attribute reduction model to add additional functionalities for taxable asset sale scenario.	\$545.00	3.2	\$1,744.00
09/12/2023				
Boyle, Matt	Call with R. Li (Alix), H. Xu (Cyxtera), J. Riddle (Kirkland & Ellis), J. Mendelsen (Guggenheim) to discuss bankruptcy restructuring status update, sale process, timeline for plan filings and updates to disclosure status.	\$960.00	0.6	\$576.00
Della Rossa, Carolyn	Analyze acquisition of control rules and availability of losses in regards to the same.	\$960.00	1.5	\$1,440.00
Kopp, Greg	Finalize management incentive plan document and transmit to H. Xu (Cyxtera).	\$960.00	1.3	\$1,248.00
Tessier, Jean	Prepare responses for acquisition of control implications and potential availability of Tax Code section 111(4) (e) election.	\$815.00	3.7	\$3,015.50
Tessier, Jean	Prepare email to H. Xu (Cyxtera) to address subsequent queries regarding acquisition of control implications.	\$815.00	2.1	\$1,711.50
Van Gelder, Jeff	Review schedules of transfer tax exposure and responsibilities.	\$960.00	1.3	\$1,248.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/12/2023				
Van Gelder, Jeff	Review questions from third party purchaser tax advisor related to potential exposures for transfer and income taxes on proposed sale of assets.	\$960.00	1.2	\$1,152.00
09/13/2023				
Bachu, Anish	Draft email to M. Boyle, A. Serrano, L. Regnier, J. Taylor (Deloitte) summarizing amended disclosure statement and amended chapter 11 plan filed by M. Sirota (Cole Schotz) on behalf of Cyxtera.	\$445.00	0.3	\$133.50
Boyle, Matt	Review potential bidder response to state sales and transfer tax analysis provided by J. Mendelsen (Alix).	\$960.00	1.2	\$1,152.00
Hybl, Claire	Review bidder questions regarding transfer tax analysis and purchase price agreement.	\$700.00	0.6	\$420.00
Sullivan, Brian	Draft an email to K. Schreiner (Kirkland & Ellis) regarding transfer tax issues.	\$960.00	0.3	\$288.00
Sullivan, Brian	Draft email response to questions from H. Xu (Cyxtera) and B. Schreiner (Kirkland & Ellis) regarding potential transfer tax matters.	\$960.00	1.2	\$1,152.00
Sullivan, Brian	Review potential bidders tax advisor's transfer tax analysis provided by B. Wallace (Moelis).	\$960.00	0.7	\$672.00
Sullivan, Brian	Review potential third-party bidder's transfer tax response provided by J. Mendelsohn (Guggenheim).	\$960.00	0.4	\$384.00
Van Gelder, Jeff	Review potential bidder response to state sales and transfer tax analysis provided by J. Mendelsen (Alix).	\$960.00	1.0	\$960.00
09/14/2023				
Boyle, Matt	Review takeback note term sheet provided by J. Riddle (Kirkland & Ellis).	\$960.00	0.4	\$384.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/14/2023				
Boyle, Matt	Call with R. Li (Alix), C. Sagasta (Cyxtera), J. Riddle (Kirkland & Ellis), J. Mendelsen (Guggenheim), J. van Gelder (Deloitte) to discuss bankruptcy restructuring status update, sale process and review Cyxtera responses to asset bid.	\$960.00	1.0	\$960.00
Sullivan, Brian	Draft email to B. Schreiner (Kirkland & Ellis) regarding transfer tax consequences in plan emergence sales versus Bankruptcy Code section 363 (concerning sales of assets).	\$960.00	0.2	\$192.00
Sullivan, Brian	Review notes from L. Sowlati (Deloitte) from Deloitte meeting from 9/13/23 related to enterprise value changes and IRC Tax Code section 163(l) (deductibility of interest expense) issues.	\$960.00	0.3	\$288.00
Van Gelder, Jeff	Call with R. Li (Alix), C. Sagasta (Cyxtera), J. Riddle (Kirkland & Ellis), J. Mendelsen (Guggenheim), M. Boyle (Deloitte) to discuss bankruptcy restructuring status update, sale process and review Cyxtera responses to asset bid.	\$960.00	1.0	\$960.00
Van Gelder, Jeff	Review takeback note term sheet sent by J. Riddle (Kirkland & Ellis) on September 13.	\$960.00	0.5	\$480.00
09/15/2023				
Boyle, Matt	Call with A. Chernov (Alix), M. Chan (Cyxtera), J. van Gelder (Deloitte) to discuss estimated professional fee costs during projected wind-down period for transition services agreement purposes.	\$960.00	0.5	\$480.00
Van Gelder, Jeff	Review schedule regarding estimates of tax wind-down costs for compliance and transaction reporting following the close of the asset sale transaction and emergence from bankruptcy.	\$960.00	1.5	\$1,440.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/15/2023				
Van Gelder, Jeff	Call with A. Chernov (Alix), M. Chan (Cyxtera), M. Boyle (Deloitte) to discuss estimated professional fee costs during projected wind-down period for transition services agreement purposes.	\$960.00	0.5	\$480.00
09/18/2023				
Boyle, Matt	Call with H. Xu (Cyxtera) on tax and professional fee estimates for wind-down period post-sale.	\$960.00	0.3	\$288.00
Serrano, Alfredo	Review email correspondences from L. Regnier and J. Taylor (Deloitte) regarding the status of updates to the taxable sale of assets analysis.	\$815.00	0.2	\$163.00
Sullivan, Brian	Review draft Novation Agreement for Seattle properties for purposes of assessing potential state transfer tax liabilities.	\$960.00	1.1	\$1,056.00
09/19/2023				
Boyle, Matt	Meeting with J. Forrest, J. van Gelder (Deloitte) to discuss IRC Tax Code section 382 (limitation on net operating loss carryforwards) ownership shift analysis higher-tier shift rules and responses to shareholder inquiries by H. Xu (Cyxtera).	\$960.00	1.2	\$1,152.00
Boyle, Matt	Working session with J. van Gelder (Deloitte) to review IRC Tax Code section 382 (limitation on net operating loss carryforwards) ownership shift data and higher-tier shareholder analysis uploaded to shared drive by H. Xu (Cyxtera).	\$960.00	1.8	\$1,728.00
Boyle, Matt	Call with R. Li (Alix), C. Sagasta (Cyxtera), J. Riddle (Kirkland & Ellis), J. Mendelsen (Guggenheim) to discuss bankruptcy restructuring status update, sale process update and status of unsecured creditors committee negotiations.	\$960.00	0.5	\$480.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/19/2023				
Boyle, Matt	Prepare tax restructuring budget for wind-down costs schedule for entry of entity asset purchase agreement.	\$960.00	0.9	\$864.00
Boyle, Matt	Review IRC Tax Code section 382 (limitation on net operating loss carryforwards) data uploaded to shared drive by H. Xu (Cyxtera).	\$960.00	0.3	\$288.00
Brenner, Myles	Draft an email to B. Sullivan (Deloitte) explaining the applicable real estate excise tax and sales and use tax on potential assignment of Washington lease.	\$815.00	0.9	\$733.50
Brenner, Myles	Call with B. Sullivan, R. Wood, C. Hybl (Deloitte) to discuss potential Washington transfer tax consequences of proposed lease novations for Seattle locations.	\$815.00	0.4	\$326.00
Forrest, Jonathan	Meeting with J. van Gelder, M. Boyle (Deloitte) to discuss IRC Tax Code section 382 (limitation on net operating loss carryforwards) ownership shift analysis higher-tier shift rules and responses to shareholder inquiries by H. Xu (Cyxtera).	\$960.00	1.2	\$1,152.00
Hybl, Claire	Call with B. Sullivan, R. Wood, M. Brenner (Deloitte) to discuss potential Washington transfer tax consequences of proposed lease novations for Seattle locations.	\$700.00	0.4	\$280.00
Sullivan, Brian	Call with R. Wood, C. Hybl, M. Brenner (Deloitte) to discuss potential Washington transfer tax consequences of proposed lease novations for Seattle locations.	\$960.00	0.4	\$384.00
Van Gelder, Jeff	Meeting with J. Forrest, M. Boyle (Deloitte) to discuss IRC Tax Code section 382 (limitation on net operating loss carryforwards) ownership shift analysis higher-tier shift rules and responses to shareholder inquiries by H. Xu (Cyxtera).	\$960.00	1.2	\$1,152.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/19/2023				
Van Gelder, Jeff	Working session with M. Boyle (Deloitte) to review IRC Tax Code section 382 (limitation on net operating loss carryforwards) ownership shift data and higher-tier shareholder analysis uploaded to shared drive by H. Xu (Cyxtera).	\$960.00	1.8	\$1,728.00
Wood, Robert	Call with B. Sullivan, C. Hybl, M. Brenner (Deloitte) to discuss potential Washington transfer tax consequences of proposed lease novations for Seattle locations.	\$960.00	0.4	\$384.00
09/20/2023				
Brenner, Myles	Email B. Sullivan (Deloitte) regarding local real estate excise tax rate in Tukwila Washington.	\$815.00	0.2	\$163.00
Hybl, Claire	Review analysis of potential Washington transfer tax consequences of proposed lease novations for Seattle locations.	\$700.00	0.3	\$210.00
Sullivan, Brian	Draft Washington transfer tax estimate for Seattle location novations.	\$960.00	2.2	\$2,112.00
09/22/2023				
Boyle, Matt	Call with B. Schreiner (Kirkland & Ellis), J. van Gelder (Deloitte) to discuss retained leases and retained intangible issues.	\$960.00	0.4	\$384.00
Boyle, Matt	Call with J. van Gelder (Deloitte) to discuss retained intangible asset technical issue and potential for cash tax leakage on an asset sale.	\$960.00	0.3	\$288.00
Boyle, Matt	Call with B. Schreiner (Kirkland & Ellis), R. Li (Alix), J. van Gelder (Deloitte) to discuss wind-down of retained leases and retained intangible issues with respect to potential tax leakage on an asset sale.	\$960.00	1.0	\$960.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/22/2023				
Hybl, Claire	Call with J. Riddler (Kirkland & Ellis), H. Xu (Cyxtera) to discuss tax issues regarding bidder's ability to reject lease.	\$700.00	0.5	\$350.00
Sullivan, Brian	Review emails from M. Boyle (Deloitte) and H. Xu (Cyxtera) regarding income tax treatment of rejected leases.	\$960.00	0.3	\$288.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to discuss retained intangible asset technical issue and potential for cash tax leakage on an asset sale.	\$960.00	0.3	\$288.00
Van Gelder, Jeff	Call with B. Schreiner (Kirkland & Ellis), M. Boyle (Deloitte) to discuss retained leases and retained intangible issues.	\$960.00	0.4	\$384.00
Van Gelder, Jeff	Call with B. Schreiner (Kirkland & Ellis), R. Li (Alix), M. Boyle (Deloitte) to discuss wind-down of retained leases and retained intangible issues with respect to potential tax leakage on an asset sale.	\$960.00	1.0	\$960.00
09/25/2023				
Taylor, Joe	Review second amended joint plan of reorganization and amended disclosure statement and document material changes compared to prior versions of same bankruptcy filings.	\$545.00	1.2	\$654.00
09/26/2023				
Boyle, Matt	Call with J. Rohrs (Deloitte) to discuss potential tax issues around retained intangible assets under IRC Tax Code section 197(f) (amortization of goodwill and certain other intangibles) with respect to Cyxtera's proposed sale of business assets.	\$960.00	0.5	\$480.00
Boyle, Matt	Call with J. van Gelder (Deloitte) to discuss potential income tax leakage with retained intangible assets rule in taxable asset sale scenario.	\$960.00	0.6	\$576.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/26/2023				
Boyle, Matt	Call with B. Schreiner (Kirkland & Ellis), J. van Gelder, B. Sullivan (Deloitte), E. Wei (Gibson), H. Xu (Cyxtera) to discuss estimates of income and indirect taxes on the proposed sale of Cyxtera's assets.	\$960.00	0.8	\$768.00
Boyle, Matt	Call with R. Li (Alix), C. Sagasta, H. Xu (Cyxtera), J. Riddle (Kirkland & Ellis), J. Mendelsen (Guggenheim), J. van Gelder (Deloitte) to discuss bankruptcy restructuring status update, sale process update, status of unsecured creditor.	\$960.00	0.7	\$672.00
Rohrs, Jane	Call with M. Boyle (Deloitte) to discuss potential tax issues around retained intangible assets under IRC Tax Code section 197(f) (amortization of goodwill and certain other intangibles) with respect to Cyxtera's proposed sale of business assets.	\$960.00	0.5	\$480.00
Sullivan, Brian	Call with B. Schreiner (Kirkland & Ellis), J. van Gelder, M. Boyle (Deloitte), E. Wei (Gibson), H. Xu (Cyxtera) to discuss estimates of income and indirect taxes on the proposed sale of Cyxtera's assets.	\$960.00	0.8	\$768.00
Sullivan, Brian	Review email from B. Schreiner (Kirkland & Ellis) regarding revised income tax modeling.	\$960.00	0.2	\$192.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to discuss potential income tax leakage with retained intangible assets rule in taxable asset sale scenario.	\$960.00	0.6	\$576.00
Van Gelder, Jeff	Call with R. Li (Alix), C. Sagasta, H. Xu (Cyxtera), J. Riddle (Kirkland & Ellis), J. Mendelsen (Guggenheim), M. Boyle (Deloitte) to discuss bankruptcy restructuring status update, sale process update, status of unsecured creditor.	\$960.00	0.7	\$672.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
09/26/2023				
Van Gelder, Jeff	Call with B. Schreiner (Kirkland & Ellis), B. Sullivan, M. Boyle (Deloitte), E. Wei (Gibson), H. Xu (Cyxtera) to discuss estimates of income and indirect taxes on the proposed sale of Cyxtera's assets.	\$960.00	0.8	\$768.00
09/28/2023				
Boyle, Matt	Call with R. Li (Alix), C. Sagasta, H. Xu (Cyxtera), J. Riddle (Kirkland & Ellis), J. Mendelsen (Guggenheim) to discuss bankruptcy restructuring status update, sale process update, timeline for potential sale and bankruptcy close and next steps.	\$960.00	1.0	\$960.00
10/03/2023				
Boyle, Matt	Call with R. Li (Alix), C. Sagasta (Cyxtera), B. Schreiner (Kirkland and Ellis), J. Mendelsen (Guggenheim), J. van Gelder (Deloitte) regarding bankruptcy restructuring status to discuss sale process update and new bids.	\$960.00	0.9	\$864.00
Van Gelder, Jeff	Call with R. Li (Alix), C. Sagasta (Cyxtera), B. Schreiner (Kirkland and Ellis), J. Mendelsen (Guggenheim), M. Boyle (Deloitte) regarding bankruptcy restructuring status to discuss sale process update and new bids.	\$960.00	0.9	\$864.00
10/05/2023				
Bates, John	Call with M. Boyle, J. van Gelder (Deloitte) to discuss tax consequences to Cyxtera in the event the potential buyer makes a tax election to treat the sale of foreign subsidiary stock as an asset sale.	\$960.00	0.4	\$384.00
Boyle, Matt	Call with J. Bates, J. van Gelder (Deloitte) to discuss tax consequences to Cyxtera in the event the potential buyer makes a tax election to treat the sale of foreign subsidiary stock as an asset sale.	\$960.00	0.4	\$384.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
10/05/2023				
Boyle, Matt	Review draft of asset purchase agreement from H. Xu (Cyxtera) for updates to tax representations and provisions.	\$960.00	0.7	\$672.00
Van Gelder, Jeff	Call with J. Bates, M. Boyle (Deloitte) to discuss tax consequences to Cyxtera in the event the potential buyer makes a tax election to treat the sale of foreign subsidiary stock as an asset sale.	\$960.00	0.4	\$384.00
Van Gelder, Jeff	Review latest draft of asset purchase agreement from H. Xu (Cyxtera) to identify additional federal tax consequences from the updated terms.	\$960.00	0.8	\$768.00
10/08/2023				
Serrano, Alfredo	Review email correspondence from J. Taylor (Deloitte) regarding impact to cancellation of debt income resulting from the amended disclosure statement.	\$815.00	0.4	\$326.00
10/10/2023				
Della Rossa, Carolyn	Review sale of Toronto assets, structure, and Canadian tax impacts.	\$960.00	1.7	\$1,632.00
Tessier, Jean	Provide comments on follow-up queries from H. Xu (Cyxtera) based on updated transaction steps and newly contemplated sale of Ontario location.	\$815.00	2.1	\$1,711.50
10/12/2023				
Bates, John	Prepare for conference call regarding tax structuring on sale transaction.	\$960.00	0.2	\$192.00
Bates, John	Call with C. Sagasta (Cyxtera), B. Schreiner (Kirkland and Ellis), T. Ackerman (Paul Weiss), S. Drago (PwC), M. Boyle, M. Fonseca, J. van Gelder (Deloitte) to discuss tax considerations around sale of foreign subsidiaries.	\$960.00	1.0	\$960.00

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<i>Tax Restructuring Services</i>				
10/12/2023				
Boyle, Matt	Call with H. Xu (Cyxtera), and J. van Gelder (partial) (Deloitte) to discuss Canadian asset sale tax calculations and exposures.	\$960.00	1.0	\$960.00
Boyle, Matt	Call with H. Xu (Cyxtera), and J. van Gelder (Deloitte) to discuss updates to third party sale purchase agreement, foreign entity tax elections with sale.	\$960.00	1.0	\$960.00
Boyle, Matt	Call with C. Sagasta (Cyxtera), B. Schreiner (Kirkland and Ellis), T. Ackerman (Paul Weiss), S. Drago (PwC), J. Bates, M. Fonseca, J. van Gelder (Deloitte) to discuss tax considerations around sale of foreign subsidiaries.	\$960.00	1.0	\$960.00
Della Rossa, Carolyn	Call with J. Tessier (Deloitte) to discuss sale of Toronto data centers, timing and impact on tax attributes.	\$960.00	1.0	\$960.00
Fonseca, Mike	Review email from L. Williams (Brookfield) and H. Xu (Cyxtera) on tax scenario modeling and international tax implications for a potential sale.	\$960.00	0.3	\$288.00
Fonseca, Mike	Draft email to A. Hao, J. Choo, L. Dumeresque, L. Digirolamo, A. Maywald, M. Zenker (Deloitte) regarding updated tax scenario modeling and international tax implications for a potential sale.	\$960.00	0.3	\$288.00
Fonseca, Mike	Call with C. Sagasta (Cyxtera), B. Schreiner (Kirkland and Ellis), T. Ackerman (Paul Weiss), S. Drago (PwC), J. Bates, M. Boyle, J. van Gelder (Deloitte) to discuss tax considerations around sale of foreign subsidiaries.	\$960.00	1.0	\$960.00
Regnier, Lin	Call with A. Serrano, J. Taylor (Deloitte) to discuss tax implications of the proposed acquisition of all assets held by Cyxtera's controlled foreign corporations.	\$545.00	0.3	\$163.50

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
10/12/2023				
Serrano, Alfredo	Call with L. Regnier, J. Taylor (Deloitte) to discuss tax implications of the proposed acquisition of all assets held by Cyxtera's controlled foreign corporations.	\$815.00	0.3	\$244.50
Serrano, Alfredo	Analyze trial balances for various controlled foreign corporations for purposes of calculating gain or loss on sale of assets.	\$815.00	1.9	\$1,548.50
Taylor, Joe	Update taxable asset sale calculations in attribute reduction model for proposed sale of assets held by Cyxtera's controlled foreign corporations.	\$545.00	1.1	\$599.50
Taylor, Joe	Call with L. Regnier, A. Serrano (Deloitte) to discuss tax implications of the proposed acquisition of all assets held by Cyxtera's controlled foreign corporations.	\$545.00	0.3	\$163.50
Tessier, Jean	Call with C. Della Rossa (Deloitte) to discuss sale of Toronto data centers, timing and impact on tax attributes.	\$815.00	1.0	\$815.00
Tessier, Jean	Analyze fair market value allocation to Canada sale.	\$815.00	0.5	\$407.50
Van Gelder, Jeff	Call with C. Sagasta (Cyxtera), B. Schreiner (Kirkland and Ellis), T. Ackerman (Paul Weiss), S. Drago (PwC), J. Bates, M. Boyle, M. Fonseca (Deloitte) to discuss tax considerations around sale of foreign subsidiaries.	\$960.00	1.0	\$960.00
Van Gelder, Jeff	Call with H. Xu (Cyxtera), and M. Boyle (Deloitte) to discuss Canadian asset sale tax calculations and exposures.	\$960.00	0.5	\$480.00
Van Gelder, Jeff	Call with H. Xu (Cyxtera), and M. Boyle (Deloitte) to discuss updates to third party sale purchase agreement, foreign entity tax elections with sale.	\$960.00	1.0	\$960.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
10/13/2023				
Boyle, Matt	Review Cyxtera Singapore subsidiary tax gain or loss calculations in tax restructuring model to assess potential impact to U.S. cash taxes on a sale of the foreign subsidiaries.	\$960.00	0.9	\$864.00
Boyle, Matt	Continue to review Cyxtera foreign subsidiary tax gain or loss calculations in tax restructuring model to assess potential impact to U.S. cash taxes on a sale of the foreign subsidiaries.	\$960.00	1.1	\$1,056.00
Boyle, Matt	Call with L. Regnier, A. Serrano, J. Taylor (Deloitte) to discuss approach for calculating tax impacts of proposed taxable asset sales by Cyxtera's controlled foreign corporations.	\$960.00	0.8	\$768.00
Boyle, Matt	Call with H. Xu (Cyxtera), and B. Schreiner (Kirkland and Ellis) to discuss tax considerations around sale of Canadian assets.	\$960.00	0.5	\$480.00
Boyle, Matt	Review updates in tax restructure model to Cyxtera foreign subsidiary tax basis due to gains or losses from proposed, deemed or actual asset sales and pre-sale settlement of intercompany debt.	\$960.00	0.9	\$864.00
Della Rossa, Carolyn	Call with L. Moons (Deloitte) in regards to indirect tax on business sale and associated indirect tax matter.	\$960.00	0.5	\$480.00
Digirolamo, Laura	Provide UK tax comments to M. Fonseca (Deloitte) in relation to the transfer of assets between UK entities and eventual share disposal of the new UK entity.	\$815.00	1.4	\$1,141.00
Fonseca, Mike	Review and respond to e-mail from UK tax specialists L. Dumeresque, L. Digirolamo (Deloitte) regarding additional financial information on potential sale of Cyxtera's UK subsidiaries.	\$960.00	0.2	\$192.00

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<i>Tax Restructuring Services</i>				
10/13/2023				
Fonseca, Mike	Review and respond to e-mail from German specialists A. Maywald, M. Zenker (Deloitte) regarding additional financial information on potential sale of Cyxtera's German subsidiaries.	\$960.00	0.2	\$192.00
Fonseca, Mike	Email A. Hao and J. Choo (Deloitte) to provide them additional information to perform Singapore tax analysis and clarify next steps on engagement.	\$960.00	0.3	\$288.00
Maywald, Andreas	Email M. Fonseca (Deloitte) regarding German tax consequences of lease termination payment and distribution out of Cyxtera German GmbH to the United States.	\$815.00	1.4	\$1,141.00
Moons, Laurent	Call with C. Della Rossa (Deloitte) in regards to indirect tax on business sale and associated indirect tax matter.	\$960.00	0.5	\$480.00
Regnier, Lin	Call with M. Boyle (partial), A. Serrano, J. Taylor (Deloitte) to discuss approach for calculating tax impacts of proposed taxable asset sales by Cyxtera's controlled foreign corporations.	\$545.00	1.0	\$545.00
Regnier, Lin	Call with A. Serrano, J. Taylor (Deloitte) to review taxable asset sale calculations proposed for Cyxtera's controlled foreign corporations.	\$545.00	1.3	\$708.50
Regnier, Lin	Review taxable asset gain/loss calculations relating to potential sale of the controlled foreign corporations.	\$545.00	3.6	\$1,962.00
Serrano, Alfredo	Call with L. Regnier, J. Taylor (Deloitte) to review taxable asset sale calculations proposed for Cyxtera's controlled foreign corporations.	\$815.00	1.3	\$1,059.50
Serrano, Alfredo	Analyze trial balances for various controlled foreign corporations for purposes of calculating gain or loss on sale of assets.	\$815.00	0.9	\$733.50

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
10/13/2023				
Serrano, Alfredo	Call with M. Boyle (partial), L. Regnier, J. Taylor (Deloitte) to discuss approach for calculating tax impacts of proposed taxable asset sales by Cyxtera's controlled foreign corporations.	\$815.00	1.0	\$815.00
Taylor, Joe	Update tax basis in property, plant, and equipment held by controlled foreign corporations in June 2023 trial balance provided by H. Xu (Cyxtera).	\$545.00	2.1	\$1,144.50
Taylor, Joe	Map asset classes under Tax Code section 1060 (applicable asset acquisition) for assets held by controlled foreign corporations in June 2023 trial balance provided by H. Xu (Cyxtera).	\$545.00	1.6	\$872.00
Taylor, Joe	Call with M. Boyle (partial), L. Regnier, A. Serrano (Deloitte) to discuss approach for calculating tax impacts of proposed taxable asset sales by Cyxtera's controlled foreign corporations.	\$545.00	1.0	\$545.00
Taylor, Joe	Call with L. Regnier, A. Serrano (Deloitte) to review taxable asset sale calculations proposed for Cyxtera's controlled foreign corporations.	\$545.00	1.3	\$708.50
Taylor, Joe	Update U.S. federal taxable asset sale calculation in attribute reduction model for foreign tax impacts of individual asset sales planned by controlled foreign corporations.	\$545.00	2.1	\$1,144.50
Van Gelder, Jeff	Call with H. Xu (Cyxtera) regarding the Tax Code section 197 (amortization of certain intangible assets) rules regarding sales of intangible assets.	\$960.00	0.5	\$480.00
Zenker, Merten	Analyze German tax with regard to questions raised by M. Fonseca (Deloitte).	\$815.00	0.8	\$652.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
10/14/2023				
Fonseca, Mike	Review email from H. Xu (Cyxtera) on proposed transaction and send to A. Hao, J. Choo, L. Dumeresque, L. Digirolamo, A. Maywald, M. Zenker (Deloitte) asking them to revise analysis.	\$960.00	0.4	\$384.00
Maywald, Andreas	Email M. Fonseca (Deloitte) regarding additional information on deal structuring in Germany and tax consequences.	\$815.00	0.6	\$489.00
Serrano, Alfredo	Review email correspondences from L. Regnier (Deloitte) regarding updates to the gain/loss calculations for various controlled foreign corporations in the Cyxtera consolidated group.	\$815.00	0.8	\$652.00
Serrano, Alfredo	Review email correspondences from M. Boyle (Deloitte) regarding updates to the gain/loss calculations for various controlled foreign corporations in the Cyxtera consolidated group.	\$815.00	0.2	\$163.00
10/15/2023				
Digirolamo, Laura	Email M. Fonseca (Deloitte) in relation to UK tax implications of UK carve out.	\$815.00	0.7	\$570.50
Fonseca, Mike	Draft email to A. Hao, J. Choo, L. Dumeresque, L. Digirolamo, A. Maywald, M. Zenker (Deloitte) to ask for additional information in connection with proposed sale transaction.	\$960.00	0.6	\$576.00
Maywald, Andreas	Analyze summary of German facts and quantify potential German tax exposure from the email communication with M. Fonseca (Deloitte).	\$815.00	1.6	\$1,304.00
10/16/2023				
Boyle, Matt	Call with H. Xu (Cyxtera), M. Fonseca, J. van Gelder (Deloitte) to discuss foreign entity sale and deemed asset sale local country and U.S. tax considerations.	\$960.00	0.9	\$864.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
10/16/2023				
Boyle, Matt	Call with H. Xu (Cyxtera), M. Fonseca, J. van Gelder (Deloitte) to discuss foreign entity sale and deemed asset sale elections as an update to tax consequences on foreign sales.	\$960.00	0.4	\$384.00
Boyle, Matt	Review updates in tax restructure model to Cyxtera foreign subsidiary tax basis due to gains or losses from proposed deemed or actual asset sales and pre-sale settlement of intercompany debt.	\$960.00	0.6	\$576.00
Boyle, Matt	Review Cyxtera Canada subsidiary tax gain or loss calculations in tax restructuring model to assess potential impact to US cash taxes on a sale of the foreign subsidiaries.	\$960.00	1.1	\$1,056.00
Boyle, Matt	Review Cyxtera Singapore subsidiary tax gain or loss calculations in tax restructuring model to assess potential impact to US cash taxes on a sale of the foreign subsidiaries.	\$960.00	1.2	\$1,152.00
Boyle, Matt	Review Cyxtera United Kingdom subsidiary tax gain or loss calculations in tax restructuring model to assess potential impact to US cash taxes on a sale of the foreign subsidiaries.	\$960.00	0.9	\$864.00
Boyle, Matt	Call with A. Serrano, J. Taylor (Deloitte) to discuss global intangible low-taxed income adjustments to tax basis in controlled foreign corporation stock.	\$960.00	0.6	\$576.00
Boyle, Matt	Call with J. van Gelder (Deloitte) to review foreign subsidiary asset sale tax considerations, including gain and loss on asset sales and impacts to U.S. asset sale to potential third party purchaser.	\$960.00	2.6	\$2,496.00
Boyle, Matt	Call with H. Xu (Cyxtera) to discuss U.S. and foreign cash tax implications of contemplated third party asset and stock sales to potential buyer.	\$960.00	0.4	\$384.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
10/16/2023				
Boyle, Matt	Call with H. Xu (Cyxtera), M. Fonseca, J. van Gelder (Deloitte) to review local country and U.S. tax summaries related to foreign business sales along with preparation for call with potential asset buyer advisors.	\$960.00	0.6	\$576.00
Digirolamo, Laura	Quantify UK tax risk associated with UK entity sale.	\$815.00	0.4	\$326.00
Digirolamo, Laura	Email M. Fonseca (Deloitte) regarding ways to address UK loan notes in a tax efficient manner.	\$815.00	0.8	\$652.00
Dumeresque, Laura	Analyze tax impacts of the UK substantial shareholder exemption with respect to the proposed sale transaction.	\$815.00	0.4	\$326.00
Fonseca, Mike	Draft email to H. Xu (Cyxtera) aggregating comments from the UK, Singapore and Germany regarding the tax consequences of proposed transactions and highlight key items and next steps.	\$960.00	1.0	\$960.00
Fonseca, Mike	Call with H. Xu (Cyxtera), M. Boyle, J. van Gelder (Deloitte) to review local country and U.S. tax summaries related to foreign business sales along with preparation for call with potential asset buyer advisors.	\$960.00	0.6	\$576.00
Fonseca, Mike	Call with H. Xu (Cyxtera), J. van Gelder, M. Boyle (Deloitte) to discuss foreign entity sale and deemed asset sale local country and U.S. tax considerations.	\$960.00	0.9	\$864.00
Fonseca, Mike	Call with H. Xu (Cyxtera), M. Boyle, J. van Gelder (Deloitte) to discuss foreign entity sale and deemed asset sale elections as an update to tax consequences on foreign sales.	\$960.00	0.4	\$384.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
10/16/2023				
Fonseca, Mike	Draft summary email to A. Nigam, H. Xu (Cyxtera) discussing summary of UK, Singapore and Germany tax implications as well as highlight go forward issues that need to be addressed.	\$960.00	1.2	\$1,152.00
Maywald, Andreas	Review email from M. Fonseca (Deloitte) and excel workpapers from H. Xu (Cyxtera) with respect to the German tax consequences of proposed sale transaction.	\$815.00	1.3	\$1,059.50
Regnier, Lin	Call with A. Serrano, J. Taylor (Deloitte) to discuss tax stock basis analysis adjustments for pre-sale settlement of controlled foreign corporation intercompany accounts.	\$545.00	0.4	\$218.00
Serrano, Alfredo	Review email correspondences from M. Boyle (Deloitte) regarding updates to the gain/loss calculations on sale of assets at various controlled foreign corporations.	\$815.00	0.2	\$163.00
Serrano, Alfredo	Review gain/loss calculations on sale of assets under Tax Code section 338 (g) (certain stock purchases treated as asset acquisitions) for various controlled foreign corporations.	\$815.00	1.9	\$1,548.50
Serrano, Alfredo	Call with M. Boyle (partial), J. Taylor (Deloitte) to discuss global intangible low-taxed income adjustments to tax basis in controlled foreign corporation stock.	\$815.00	1.1	\$896.50
Serrano, Alfredo	Call with L. Regnier, J. Taylor (Deloitte) to discuss tax stock basis analysis adjustments for pre-sale settlement of controlled foreign corporation intercompany accounts.	\$815.00	0.4	\$326.00
Serrano, Alfredo	Call with J. Taylor (Deloitte) to discuss adjustments/eliminations to controlled foreign corporation intercompanies in June 30, 2023 worldwide trial balance.	\$815.00	0.7	\$570.50

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
10/16/2023				
Taylor, Joe	Adjust intercompany accounts in worldwide trial balance provided by H. Xu (Cyxtera) for valuation purposes in taxable asset sale.	\$545.00	3.4	\$1,853.00
Taylor, Joe	Call with M. Boyle (partial), A. Serrano (Deloitte) to discuss global intangible low-taxed income adjustments to tax basis in controlled foreign corporation stock.	\$545.00	1.1	\$599.50
Taylor, Joe	Call with L. Regnier, A. Serrano (Deloitte) to discuss tax stock basis analysis adjustments for pre-sale settlement of controlled foreign corporation intercompany accounts.	\$545.00	0.4	\$218.00
Taylor, Joe	Call with A. Serrano (Deloitte) to discuss adjustments/eliminations to controlled foreign corporation intercompanies in June 30, 2023 worldwide trial balance.	\$545.00	0.7	\$381.50
Taylor, Joe	Eliminate non-tax basis balances and reclassify certain balance sheet liabilities as assets in worldwide trial balance provided by H. Xu (Cyxtera) for purposes of tax attribute reduction and asset sale gain modeling.	\$545.00	2.4	\$1,308.00
Van Gelder, Jeff	Call with H. Xu (Cyxtera), M. Boyle, M. Fonseca (Deloitte) to review local country and U.S. tax summaries related to foreign business sales along with preparation for call with potential asset buyer advisors.	\$960.00	0.6	\$576.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to review foreign subsidiary asset sale tax considerations, including gain and loss on asset sales and impacts to U.S. asset sale to potential third party purchaser.	\$960.00	2.6	\$2,496.00
Van Gelder, Jeff	Call with H. Xu (Cyxtera), M. Fonseca, M. Boyle (Deloitte) to discuss foreign entity sale and deemed asset sale local country and U.S. tax considerations.	\$960.00	0.9	\$864.00

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
10/16/2023				
Van Gelder, Jeff	Call with H. Xu (Cyxtera), M. Boyle, M. Fonseca (Deloitte) to discuss foreign entity sale and deemed asset sale elections as an update to tax consequences on foreign sales.	\$960.00	0.4	\$384.00
Van Gelder, Jeff	Call with H. Xu (Cyxtera) regarding asset purchase agreement.	\$960.00	0.5	\$480.00
10/17/2023				
Boyle, Matt	Call with H. Xu (Cyxtera), R. Li (Alix), B. Schreiner (Kirkland and Ellis), S. Drago (PwC), M. Fonseca, J. van Gelder (Deloitte) to discuss U.S. and foreign cash tax considerations of proposed third party asset sale transactions.	\$960.00	1.0	\$960.00
Boyle, Matt	Call with H. Xu (Cyxtera), R. Li (Alix), B. Schreiner (Kirkland and Ellis), L. Digirolamo, M. Fonseca, J. van Gelder (Deloitte) to discuss U.S. and foreign cash tax considerations of proposed third party asset sale transactions.	\$960.00	0.9	\$864.00
Boyle, Matt	Discussion with M. Fonseca, J. van Gelder (Deloitte), H. Xu, A. Nigam (Cyxtera) regarding settlement of intercompany notes, compute foreign exchange gain/loss and impact on transfer pricing in U.K., Germany and Netherlands. (partial)	\$960.00	0.3	\$288.00
Boyle, Matt	Call with H. Xu (Cyxtera), R. Li (Alix), J. Mendelsen (Guggenheim), M. Fonseca, J. van Gelder (Deloitte) to discuss quantification and risk of U.S. and foreign cash taxes on proposed third party asset sale transactions.	\$960.00	1.8	\$1,728.00
Digirolamo, Laura	Call with H. Xu (Cyxtera), R. Li (Alix), B. Schreiner (Kirkland and Ellis), M. Boyle, M. Fonseca, J. van Gelder (Deloitte) to discuss U.S. and foreign cash tax considerations of proposed third party asset sale transactions.	\$815.00	0.9	\$733.50

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
10/17/2023				
Digirolamo, Laura	Discuss with L. Dumeresque, A. Maywald, M. Zenker (Deloitte) settlement of intercompany notes, how to compute foreign exchange gain/loss and impact on transfer pricing in UK, Germany and Netherlands.	\$815.00	1.0	\$815.00
Dumeresque, Laura	Discuss with L. Digirolamo, A. Maywald, M. Zenker (Deloitte) settlement of intercompany notes, how to compute foreign exchange gain/loss and impact on transfer pricing in UK, Germany and Netherlands.	\$815.00	1.0	\$815.00
Dumeresque, Laura	Review data for UK substantial shareholding exemption.	\$815.00	0.3	\$244.50
Fogarty, Margaret	Review correspondence and transaction data provided by M. McDonald (Deloitte) to analyze foreign exchange gains/losses on potential sale of UK assets.	\$960.00	0.4	\$384.00
Fonseca, Mike	Call with H. Xu (Cyxtera), R. Li (Alix), B. Schreiner (Kirkland and Ellis), S. Drago (PwC), M. Boyle, J. van Gelder (Deloitte) to discuss U.S. and foreign cash tax considerations of proposed third party asset sale transactions.	\$960.00	1.0	\$960.00
Fonseca, Mike	Draft e-mail responses to Singapore specialists A. Hao and J. Choo (Deloitte) to address open questions from Cyxtera regarding sale of Cyxtera's Singapore subsidiaries.	\$960.00	0.4	\$384.00
Fonseca, Mike	Call with H. Xu (Cyxtera), R. Li (Alix), J. Mendelsen (Guggenheim), M. Boyle, J. van Gelder (Deloitte) to discuss quantification and risk of U.S. and foreign cash taxes on proposed third party asset sale transactions.	\$960.00	1.8	\$1,728.00

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June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
10/17/2023				
Fonseca, Mike	Discussion with M. Boyle (partial), J. van Gelder (Deloitte), H. Xu, A. Nigam (Cyxtera) regarding settlement of intercompany notes, compute foreign exchange gain/loss and impact on transfer pricing in U.K., Germany and Netherlands.	\$960.00	1.0	\$960.00
Fonseca, Mike	Draft e-mail responses to UK specialists L. Dumeresque and L. Digirolamo (Deloitte) to address open questions from Cyxtera regarding sale of Cyxtera's UK subsidiaries.	\$960.00	0.4	\$384.00
Fonseca, Mike	Draft e-mail responses to Germany specialists A. Maywald and M. Zenker (Deloitte) to address open questions from Cyxtera regarding sale of Cyxtera's German subsidiaries.	\$960.00	0.4	\$384.00
Fonseca, Mike	Call with H. Xu (Cyxtera), R. Li (Alix), B. Schreiner (Kirkland and Ellis), M. Boyle, L. Digirolamo, J. van Gelder (Deloitte) to discuss U.S. and foreign cash tax considerations of proposed third party asset sale transactions.	\$960.00	0.9	\$864.00
Maywald, Andreas	Discuss with L. Digirolamo, L. Dumeresque, M. Zenker (Deloitte) settlement of intercompany notes, how to compute foreign exchange gain/loss and impact on transfer pricing in UK, Germany and Netherlands.	\$815.00	1.0	\$815.00
Serrano, Alfredo	Call with J. Taylor (Deloitte) to update controlled foreign corporation value allocations in taxable asset sale calculation.	\$815.00	0.8	\$652.00
Serrano, Alfredo	Analyze gain or loss calculations on sale of assets under Tax Code section 338(g) (certain stock purchases treated as asset acquisitions) for various controlled foreign corporations.	\$815.00	2.8	\$2,282.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
10/17/2023				
Taylor, Joe	Build toggle in attribute reduction model to turn off/on tax impacts of proposed Tax Code section 338(g) (certain stock purchases treated as asset acquisitions) transaction.	\$545.00	1.1	\$599.50
Taylor, Joe	Call with A. Serrano (Deloitte) to update controlled foreign corporation value allocations in taxable asset sale calculation.	\$545.00	0.8	\$436.00
Taylor, Joe	Update global intangible low-taxed income calculation and tier-up for proposed sale of Cyxtera's controlled foreign corporations.	\$545.00	1.7	\$926.50
Van Gelder, Jeff	Call with H. Xu (Cyxtera), R. Li (Alix), B. Schreiner (Kirkland and Ellis), S. Drago (PwC), M. Boyle, M. Fonseca (Deloitte) to discuss U.S. and foreign cash tax considerations of proposed third party asset sale transactions.	\$960.00	1.0	\$960.00
Van Gelder, Jeff	Call with H. Xu (Cyxtera), R. Li (Alix), J. Mendelsen (Guggenheim), M. Boyle, M. Fonseca (Deloitte) to discuss quantification and risk of U.S. and foreign cash taxes on proposed third party asset sale transactions.	\$960.00	1.8	\$1,728.00
Van Gelder, Jeff	Discussion with M. Boyle (partial), M. Fonseca (Deloitte), H. Xu, A. Nigam (Cyxtera) regarding settlement of intercompany notes, compute foreign exchange gain/loss and impact on transfer pricing in U.K., Germany and Netherlands.	\$960.00	1.0	\$960.00
Van Gelder, Jeff	Call with H. Xu (Cyxtera), R. Li (Alix), B. Schreiner (Kirkland and Ellis), M. Boyle, L. Digirolamo, M. Fonseca (Deloitte) to discuss U.S. and foreign cash tax considerations of proposed third party asset sale transactions.	\$960.00	0.9	\$864.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
10/17/2023				
Zenker, Merten	Discuss with L. Digirolamo, L. Dumeresque, A. Maywald (Deloitte) settlement of intercompany notes, how to compute foreign exchange gain/loss and impact on transfer pricing in UK, Germany and Netherlands.	\$815.00	1.0	\$815.00
10/18/2023				
Boyle, Matt	Call with B. Schreiner (Kirkland and Ellis), E. Wei (Gibson), J. van Gelder (Deloitte) to discuss current status of U.S. and foreign income and transfer tax analysis related to proposed asset sale.	\$960.00	0.7	\$672.00
Digirolamo, Laura	Review transfer pricing intercompany documents from a UK tax perspective and provide comments to M. Fonseca (Deloitte).	\$815.00	0.9	\$733.50
Fogarty, Margaret	Review intercompany agreement correspondence regarding foreign exchange gains/losses.	\$960.00	1.4	\$1,344.00
Fonseca, Mike	Call with H. Xu (Cyxtera) and M. McDonald (Deloitte) to further discuss local country considerations associated with the settlement of intercompany liabilities.	\$960.00	0.4	\$384.00
Fonseca, Mike	Review emails from M. Fogarty, A. Maywald (Deloitte) regarding transfer pricing and German tax considerations related to the proposed sale transaction.	\$960.00	0.4	\$384.00
Fonseca, Mike	Draft email to H. Xu (Cyxtera) to obtain additional information required for the German tax analysis.	\$960.00	0.4	\$384.00
Fonseca, Mike	Call with A. Nigam, H. Xu, M. Chan (Cyxtera), M. McDonald (Deloitte) to discuss U.S. and local country considerations associated with the settlement of intercompany liabilities.	\$960.00	0.7	\$672.00
Maywald, Andreas	Analyze lease termination fee payment for German tax purposes.	\$815.00	0.7	\$570.50

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
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Tax Restructuring Services

10/18/2023

McDonald, Michael	Call with H. Xu (Cyxtera) and M. Fonseca (Deloitte) to further discuss local country considerations associated with the settlement of intercompany liabilities.	\$815.00	0.4	\$326.00
McDonald, Michael	Call with A. Nigam, H. Xu, M. Chan (Cyxtera), M. Fonseca (Deloitte) to discuss U.S. and local country considerations associated with the settlement of intercompany liabilities.	\$815.00	0.7	\$570.50
Serrano, Alfredo	Analyze gain or loss calculations on sale of assets under Tax Code section 338(g) (certain stock purchases treated as asset acquisitions) for various controlled foreign corporations.	\$815.00	0.9	\$733.50
Van Gelder, Jeff	Call with B. Schreiner (Kirkland and Ellis), E. Wei (Gibson), M. Boyle (Deloitte) to discuss current status of U.S. and foreign income and transfer tax analysis related to proposed asset sale.	\$960.00	0.7	\$672.00
Zenker, Merten	Review lease agreements provided by H. Xu (Cyxtera) with regard to qualification of payment to German entity.	\$815.00	0.5	\$407.50

10/19/2023

Della Rossa, Carolyn	Call with L. Moons (Deloitte) in regards to indirect tax on business sale and associated indirect tax matter.	\$960.00	0.2	\$192.00
Digirolamo, Laura	Discussion with M. Fonseca (Deloitte) regarding the application of and need to document tax positions around the UK substantial shareholder exception on the proposed Cyxtera UK sale transaction.	\$815.00	0.2	\$163.00
Digirolamo, Laura	Draft email to M. McDonald (Deloitte) on UK tax consequences of extinguishing intercompany receivables / liabilities.	\$815.00	0.3	\$244.50

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
10/19/2023				
Digirolamo, Laura	Analyze UK substantial shareholding considerations in relation to the latest proposed deal steps provided by H. Xu (Cyxtera).	\$815.00	0.7	\$570.50
Digirolamo, Laura	Email M. Fonseca (Deloitte) detailing considerations and assumptions in relation to the UK substantial shareholding exception analysis.	\$815.00	0.6	\$489.00
Fogarty, Margaret	Review transaction data and intercompany agreement from M. McDonald (Deloitte) to analyze foreign exchange gains/losses on potential sale.	\$960.00	1.7	\$1,632.00
Fogarty, Margaret	Discuss with M. Fonseca, M. McDonald, M. Zenker (Deloitte), A. Nigam, H. Xu, M. Chan (Cyxtera) transfer pricing considerations regarding Germany lease termination payment and foreign exchange gain/loss in connection with settlement of intercompany liabilities.	\$960.00	0.6	\$576.00
Fonseca, Mike	Discuss with M. Fogarty, M. McDonald, M. Zenker (Deloitte), A. Nigam, H. Xu, M. Chan (Cyxtera) transfer pricing considerations regarding Germany lease termination payment and foreign exchange gain/loss in connection with settlement of intercompany liabilities.	\$960.00	0.6	\$576.00
Fonseca, Mike	Call with M. McDonald (Deloitte) to discuss local UK, Singapore, Australia, and Germany local tax considerations associated with the settlement of intercompany liabilities and repatriation of cash to the U.S.	\$960.00	0.7	\$672.00
Fonseca, Mike	Discussion with L. Digirolamo (Deloitte) regarding the application of and need to document tax positions around the UK substantial shareholder exception on the proposed Cyxtera UK sale transaction.	\$960.00	0.2	\$192.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
10/19/2023				
Fonseca, Mike	Draft email to H. Xu, A. Nigam, M. Chan (Cyxtera) regarding status of UK substantial shareholding exception application, key assumptions and UK and German transfer pricing positions in contemplation of future calls.	\$960.00	0.6	\$576.00
Fonseca, Mike	Call with M. McDonald (Deloitte) to discuss local country tax considerations associated with the settlement of intercompany liabilities and repatriation of cash to the U.S.	\$960.00	0.4	\$384.00
Maywald, Andreas	Review various emails from M. Fogerty, M. Fonseca, M. McDonald (Deloitte) regarding the German tax treatment of foreign exchange gains and losses and lease termination fee at the level of Cyxtera Germany.	\$815.00	0.5	\$407.50
McDonald, Michael	Call with M. Fonseca (Deloitte) to discuss local country tax considerations associated with the settlement of intercompany liabilities and repatriation of cash to the U.S.	\$815.00	0.4	\$326.00
McDonald, Michael	Discuss with M. Fogarty, M. Fonseca, M. Zenker (Deloitte), A. Nigam, H. Xu, M. Chan (Cyxtera) transfer pricing considerations regarding Germany lease termination payment and foreign exchange gain/loss in connection with settlement of intercompany liabilities.	\$815.00	0.6	\$489.00
McDonald, Michael	Call with M. Fonseca (Deloitte) to discuss local UK, Singapore, Australia, and Germany local tax considerations associated with the settlement of intercompany liabilities and repatriation of cash to the U.S.	\$815.00	0.7	\$570.50
Moons, Laurent	Call with C. Della Rossa (Deloitte) in regards to indirect tax on business sale and associated indirect tax matter.	\$960.00	0.2	\$192.00
Ng, Linda	Request additional information regarding accrued interest and foreign exchange gains from M. McDonald (Deloitte).	\$960.00	0.4	\$384.00

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June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
10/19/2023				
Ng, Linda	Review M. McDonald's (Deloitte) email regarding a proposed settlement of Cyxtera Japan, Ltd.'s payables and receivables.	\$960.00	1.4	\$1,344.00
Ng, Linda	Email M. McDonald (Deloitte) to request additional information and provide preliminary tax considerations.	\$960.00	1.2	\$1,152.00
Serrano, Alfredo	Analyze gain or loss calculations on sale of assets under Tax Code section 338(g) (certain stock purchases treated as asset acquisitions) for various controlled foreign corporations.	\$815.00	0.9	\$733.50
Zenker, Merten	Discuss with M. Fogarty, M. Fonseca, M. McDonald (Deloitte), A. Nigam, H. Xu, M. Chan (Cyxtera) transfer pricing considerations regarding Germany lease termination payment and foreign exchange gain/loss in connection with settlement of intercompany liabilities.	\$815.00	0.6	\$489.00
10/20/2023				
Digirolamo, Laura	Analyze UK substantial shareholding considerations email to M. Fonseca (Deloitte).	\$815.00	0.5	\$407.50
Digirolamo, Laura	Call with A. Nigam (Cyxtera) and M. McDonald, M. Fonseca (Deloitte) to discuss the proposed Cyxtera plan to settle intercompany liabilities. (partial)	\$815.00	0.5	\$407.50
Fonseca, Mike	Call with A. Nigam (Cyxtera) and M. McDonald, L. Digirolamo (Deloitte) to discuss the proposed Cyxtera plan to settle intercompany liabilities.	\$960.00	1.1	\$1,056.00
Fonseca, Mike	Review emails and attachments from H. Xu, A. Nigam (Cyxtera) regarding settlement of intercompany transactions and local country tax consequences.	\$960.00	0.4	\$384.00
Fonseca, Mike	Formulate step plan for settlement of intercompany transactions based on emails and attachments from H. Xu, A. Nigam (Cyxtera).	\$960.00	0.4	\$384.00

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June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
10/20/2023				
Horiuchi, Yuji	Email M. McDonald (Deloitte) summarizing tax consequences of capital contribution by US parent to Japan subsidiary in order to settle intercompany payables.	\$815.00	2.1	\$1,711.50
McDonald, Michael	Call with A. Nigam (Cyxtera) and M. Fonseca, L. Digirolamo (Deloitte) to discuss the proposed Cyxtera plan to settle intercompany liabilities.	\$815.00	1.1	\$896.50
Ng, Linda	Continue to review draft comments regarding a proposed debt clean-up prepared by Y. Horiuchi (Deloitte).	\$960.00	1.2	\$1,152.00
Ng, Linda	Review draft comments regarding a proposed debt clean-up prepared by Y. Horiuchi (Deloitte).	\$960.00	1.6	\$1,536.00
Serrano, Alfredo	Review email correspondences from M. Boyle (Deloitte) regarding asset sale.	\$815.00	0.8	\$652.00
10/21/2023				
Boyle, Matt	Call with A. Caissie, M. Fonseca, N. Jove, M. McDonald, J. van Gelder (Deloitte) to review the asset purchase agreement from potential buyer.	\$960.00	0.9	\$864.00
Boyle, Matt	Call with J. Medelsen (Guggenheim), R. Li (Alix), B. Schreiner (Kirkland and Ellis), M. Fonseca, J. van Gelder (Deloitte) to discuss open items list and tax issues in next round of purchase agreement comments from potential buyer.	\$960.00	1.9	\$1,824.00
Caissie, Andre	Call with M. Boyle, M. Fonseca, N. Jove, M. McDonald, J. van Gelder (Deloitte) to review the asset purchase agreement from potential buyer.	\$545.00	0.9	\$490.50
Caissie, Andre	Call with M. Fonseca, N. Jove, M. McDonald (Deloitte) to discuss the request from H. Xu (Cyxtera) to create a Project Cadillac transaction step deck, including the pre-transaction settlement of intercompany liabilities.	\$545.00	0.5	\$272.50

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June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
10/21/2023				
Fonseca, Mike	Call with M. Boyle, A. Caissie, N. Jove, M. McDonald, J. Van Gelder (Deloitte) to review the asset purchase agreement from potential buyer.	\$960.00	0.9	\$864.00
Fonseca, Mike	Call with A. Caissie, N. Jove, M. McDonald (Deloitte) to discuss the request from H. Xu (Cyxtera) to create a Project Cadillac transaction step deck, including the pre-transaction settlement of intercompany liabilities.	\$960.00	0.5	\$480.00
Fonseca, Mike	Call with N. Jove, J. van Gelder (Deloitte), H. Xu, A. Nigam (Cyxtera) as well as L. Williams (Brookfield) and their advisors to discuss tax implications of potential sale transaction involving asset and stock sales and impact of intercompany transactions.	\$960.00	0.7	\$672.00
Fonseca, Mike	Draft email to summarize the call, next steps and to note to M. McDonald, N. Jove (Deloitte) with expected step plan for the transaction.	\$960.00	0.3	\$288.00
Fonseca, Mike	Call with J. Medelsen (Guggenheim), R. Li (Alix), B. Schreiner (Kirkland and Ellis), M. Boyle, J. van Gelder (Deloitte) to discuss open items list and tax issues in next round of purchase agreement comments from potential buyer.	\$960.00	1.9	\$1,824.00
Jove De La Torre, Natalia	Call with A. Caissie, M. Fonseca, M. McDonald (Deloitte) to discuss the request from H. Xu (Cyxtera) to create a Project Cadillac transaction step deck, including the pre-transaction settlement of intercompany liabilities.	\$815.00	0.5	\$407.50

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June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
10/21/2023				
Jove De La Torre, Natalia	Call with M. Fonseca, J. van Gelder (Deloitte), H. Xu, A. Nigam (Cyxtera) as well as L. Williams (Brookfield) and their advisors to discuss tax implications of potential sale transaction involving asset and stock sales and impact of intercompany transactions.	\$815.00	0.7	\$570.50
Jove De La Torre, Natalia	Call with M. Boyle, A. Caissie, M. Fonseca, M. McDonald, J. Van Gelder (Deloitte) to review the asset purchase agreement from potential buyer.	\$815.00	0.9	\$733.50
McDonald, Michael	Call with A. Caissie, M. Fonseca, N. Jove (Deloitte) to discuss the request from H. Xu (Cyxtera) to create a Project Cadillac transaction step deck, including the pre-transaction settlement of intercompany liabilities.	\$815.00	0.5	\$407.50
McDonald, Michael	Call with M. Boyle, A. Caissie, M. Fonseca, N. Jove, J. Van Gelder (Deloitte) to review the asset purchase agreement from potential buyer.	\$815.00	0.9	\$733.50
Van Gelder, Jeff	Call with M. Boyle, A. Caissie, M. Fonseca, N. Jove, M. McDonald (Deloitte) to review the asset purchase agreement from potential buyer.	\$960.00	0.9	\$864.00
Van Gelder, Jeff	Call with M. Fonseca, N. Jove (Deloitte), H. Xu, A. Nigam (Cyxtera) as well as L. Williams (Brookfield) and their advisors to discuss tax implications of potential sale transaction involving asset and stock sales and impact of intercompany transactions.	\$960.00	0.7	\$672.00
Van Gelder, Jeff	Call with J. Medelsen (Guggenheim), R. Li (Alix), B. Schreiner (Kirkland and Ellis), M. Boyle, M. Fonseca (Deloitte) to discuss open items list and tax issues in next round of purchase agreement comments from potential buyer.	\$960.00	1.9	\$1,824.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
10/22/2023				
Fonseca, Mike	Respond to M. Saunderson's (Deloitte) email asking for assistance to conclude on tax technical points.	\$960.00	0.1	\$96.00
Fonseca, Mike	Review email from J. Goudsmit (Deloitte) Netherlands team to respond with factual information to be able to complete Dutch analysis.	\$960.00	0.2	\$192.00
10/23/2023				
Fonseca, Mike	Review draft PowerPoint deck with step plan for international sales of assets/stock to layer in the tax implications.	\$960.00	0.6	\$576.00
McDonald, Michael	Review the proposed transaction plan to settle intercompany liabilities.	\$815.00	1.9	\$1,548.50
Tessier, Jean	Preparation for upcoming conference call regarding indirect tax on business sale.	\$815.00	0.5	\$407.50
10/24/2023				
Boyle, Matt	Call with J. van Gelder (Deloitte) and H. Xu (Cyxtera) to discuss purchaser's request to make certain tax elections on transferred foreign subsidiaries.	\$960.00	1.3	\$1,248.00
Boyle, Matt	Restructuring advisor call with C. Sagasta (Cyxtera), R. Li (Alix), S. Toth (Kirkland and Ellis), J. Mendelsen (Guggenheim), J. van Gelder (Deloitte) to discuss asset purchase agreement revisions and tax allocation issues.	\$960.00	1.0	\$960.00
Boyle, Matt	Call with H. Xu (Cyxtera), B. Schreiner (Kirkland and Ellis), J. van Gelder (Deloitte) to discuss tax comments to latest asset purchase agreement draft from potential buyer.	\$960.00	0.4	\$384.00
Della Rossa, Carolyn	Call with A. Nigam (Cyxtera) regarding indirect tax on business sale and associated indirect tax matter.	\$960.00	1.0	\$960.00
McDonald, Michael	Call with A. Nigam (Cyxtera) to discuss questions related to the intercompany liability settlement plan.	\$815.00	0.8	\$652.00

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June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
10/24/2023				
McDonald, Michael	Draft summary of the transaction steps associated with the intercompany liability settlement plan.	\$815.00	2.6	\$2,119.00
Moons, Laurent	Call with A. Nigam (Cyxtera) and J. Tessier (Deloitte) regarding Tax Code section 167 election and goods and services tax (GST)/harmonized sales tax (HST) audits.	\$960.00	0.8	\$768.00
Tessier, Jean	Call with A. Nigam (Cyxtera) and L. Moons (Deloitte) regarding Tax Code section 167 election and goods and services tax (GST)/harmonized sales tax (HST) audits.	\$815.00	0.8	\$652.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) and H. Xu (Cyxtera) to discuss purchaser's request to make certain tax elections on transferred foreign subsidiaries.	\$960.00	1.3	\$1,248.00
Van Gelder, Jeff	Call with H. Xu (Cyxtera), B. Schreiner (Kirkland and Ellis), M. Boyle (Deloitte) to discuss tax comments to latest asset purchase agreement draft from potential buyer.	\$960.00	0.4	\$384.00
Van Gelder, Jeff	Restructuring advisor call with C. Sagasta (Cyxtera), R. Li (Alix), S. Toth (Kirkland and Ellis), J. Mendelsen (Guggenheim), M. Boyle (Deloitte) to discuss asset purchase agreement revisions and tax allocation issues.	\$960.00	1.0	\$960.00
10/25/2023				
Boyle, Matt	Review updates to tax restructuring asset sale model to compare cash tax results of a 2023 versus 2024 emergence transaction date.	\$960.00	2.4	\$2,304.00
Boyle, Matt	Call with J. van Gelder (Deloitte) to discuss updates to asset sale tax loss calculation for change to 2024 emergence from 2023.	\$960.00	0.5	\$480.00
Boyle, Matt	Call with J. van Gelder (Deloitte) to discuss updates to asset sale tax loss calculation for change to 2024 emergence from 2023.	\$960.00	2.0	\$1,920.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
10/25/2023				
Boyle, Matt	Call with H. Xu (Cyxtera), J. van Gelder (Deloitte) to discuss updates to asset sale tax loss calculation for change to 2024 closing from 2023.	\$960.00	1.0	\$960.00
Della Rossa, Carolyn	Email to L. Moons (Deloitte) regarding indirect tax matters and next steps.	\$960.00	0.3	\$288.00
Fonseca, Mike	Review email communication with M. McDonald, A. Cassie, N. Jove (Deloitte) on next steps in the structuring deck and follow up required on the Canadian and Singapore transactions.	\$960.00	0.3	\$288.00
McDonald, Michael	Call with A. Nigam (Cyxtera) to discuss updates to the proposed transaction to settle intercompany liabilities.	\$815.00	1.4	\$1,141.00
McDonald, Michael	Review to summarize the revised intercompany liability settlement plan provided by A. Nigam (Cyxtera).	\$815.00	2.3	\$1,874.50
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to discuss updates to asset sale tax loss calculation for change to 2024 emergence from 2023.	\$960.00	2.0	\$1,920.00
Van Gelder, Jeff	Call with H. Xu (Cyxtera), M. Boyle (Deloitte) to discuss updates to asset sale tax loss calculation for change to 2024 closing from 2023.	\$960.00	1.0	\$960.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to discuss updates to asset sale tax loss calculation for change to 2024 emergence from 2023.	\$960.00	0.5	\$480.00
10/26/2023				
Boyle, Matt	Call with C. Sagasta (Cyxtera), R. Li (Alix), S. Toth (Kirkland and Ellis), J. Mendelsen (Guggenheim), J. van Gelder (Deloitte) to discuss asset purchase agreement revisions from potential buyer and tax allocation issues.	\$960.00	0.5	\$480.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
10/26/2023				
Boyle, Matt	Call with H. Xu (Cyxtera), E. Wei (Gibson Dunn), J. van Gelder (Deloitte) to discuss tax impacts to moving asset sale transaction from 2023 to 2024.	\$960.00	0.4	\$384.00
Boyle, Matt	Prepare 2023 and 2024 summary transaction cash tax impacts schedule to share with third party advisors.	\$960.00	1.1	\$1,056.00
Boyle, Matt	Call with J. van Gelder (Deloitte) to discuss review comparison schedule of taxable income estimate for 2023 and 2024 to share with H. Xu (Cyxtera).	\$960.00	1.0	\$960.00
Boyle, Matt	Call with J. van Gelder (Deloitte) to discuss review comparison schedule of taxable income estimate for 2023 and 2024 to share with H. Xu (Cyxtera).	\$960.00	0.6	\$576.00
Fonseca, Mike	Review email from J. Tessier (Deloitte) regarding indirect tax implications and forward the same to N. Jove, A. Cassie (Deloitte) along with instructions to include in deliverable.	\$960.00	0.2	\$192.00
Fonseca, Mike	Review email from M. Boyle (Deloitte) and attachment regarding 2023 versus 2024 taxable income impacts.	\$960.00	0.3	\$288.00
Moons, Laurent	Analyze applicability of goods and services tax (GST)/harmonized sales tax (HST) relief under Tax Code section 167.	\$960.00	1.5	\$1,440.00
Tessier, Jean	Review indirect tax email comments (L. Moons) regarding goods and services tax (GST)/harmonized sales tax (HST) relief under Tax Code section 167.	\$815.00	0.5	\$407.50
Van Gelder, Jeff	Call with C. Sagasta (Cyxtera), R. Li (Alix), S. Toth (Kirkland and Ellis), J. Mendelsen (Guggenheim), M. Boyle (Deloitte) to discuss asset purchase agreement revisions from potential buyer and tax allocation issues.	\$960.00	0.5	\$480.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to discuss review comparison schedule of taxable income estimate for 2023 and 2024 to share with H. Xu (Cyxtera).	\$960.00	0.6	\$576.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
10/26/2023				
Van Gelder, Jeff	Call with H. Xu (Cyxtera), E. Wei (Gibson Dunn), M. Boyle (Deloitte) to discuss tax impacts to moving asset sale transaction from 2023 to 2024.	\$960.00	0.4	\$384.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to discuss review comparison schedule of taxable income estimate for 2023 and 2024 to share with H. Xu (Cyxtera).	\$960.00	1.0	\$960.00
10/27/2023				
Boyle, Matt	Call with J. van Gelder (Deloitte) to discuss third party comments on disclosure schedules forwarded by J. Riddle (Kirkland and Ellis).	\$960.00	0.9	\$864.00
Serrano, Alfredo	Review email correspondence from M. Boyle (Deloitte) regarding fixed asset additions schedule provided by A. Shah (Cyxtera).	\$815.00	0.3	\$244.50
Serrano, Alfredo	Analyze updates to estimated taxable income relating to sale of assets transaction.	\$815.00	0.9	\$733.50
Tessier, Jean	Review indirect tax email comments (L. Moons) regarding goods and services tax (GST)/harmonized sales tax (HST) relief under Tax Code section 167 and send to H. Xu (Cyxtera).	\$815.00	0.3	\$244.50
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to discuss third party comments on disclosure schedules forwarded by J. Riddle (Kirkland and Ellis).	\$960.00	0.9	\$864.00
10/29/2023				
Fonseca, Mike	Draft email to M. McDonald, A. Cassie, N. Jove (Deloitte) to discuss step plan status and overall summary of tax consequences and intercompany clean up.	\$960.00	0.3	\$288.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
11/01/2023				
Fonseca, Mike	Review email from H. Xu (Cyxtera) discussing final asset purchase agreement, noting differences between original version and responding to email.	\$960.00	0.3	\$288.00
11/02/2023				
Boyle, Matt	Review final asset sale agreement for proposed Cyxtera asset sale.	\$960.00	0.9	\$864.00
Boyle, Matt	Call with H. Xu (Cyxtera), J. Riddle (Kirkland & Ellis), R. Li (Alix), J. Mendelsen (Guggenheim) to discuss timeline to closing following signing of asset sale agreement.	\$960.00	0.8	\$768.00
Fonseca, Mike	Review email exchanges with M. McDonald, A. Caissie, N. Jove (Deloitte) to check status of asset sale summary slide deck with tax analysis on clearing intercompany liabilities.	\$960.00	0.2	\$192.00
11/06/2023				
McDonald, Michael	Review correspondences from local country specialists P. Fogarty, J. Tessier Chalifoux, 9 others (Deloitte) pertaining to their respective local country tax considerations associated with intercompany liability settlements.	\$815.00	1.6	\$1,304.00
McDonald, Michael	Review restructuring slide deck pertaining to local country tax considerations associated with intercompany liability settlements.	\$815.00	2.1	\$1,711.50
Ng, Linda	Continue to review Japanese tax comments on the illustration of transaction steps.	\$960.00	2.3	\$2,208.00
Ng, Linda	Continue to review Hong Kong tax comments on the illustration of transaction steps.	\$960.00	1.2	\$1,152.00
Zenker, Merten	Update asset sale summary slide deck for German tax considerations per request by A. Caissie (Deloitte).	\$815.00	3.0	\$2,445.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
11/07/2023				
Boyle, Matt	Call with C. Sagasta (Cyxtera), R. Li (Alix), S. Toth (Kirkland & Ellis), J. Mendelsen (Guggenheim) to discuss transaction execution workstreams and latest updates on transaction timeline.	\$960.00	0.6	\$576.00
Fundter, Arjan	Provide Dutch tax considerations for asset sale summary slide deck to M. McDonald, A. Caissie (Deloitte) regarding various loan balances involving Cyxtera B.V.	\$815.00	1.0	\$815.00
Horiuchi, Yuji	Update asset sale summary slide deck for Japan tax considerations per request by A. Caissie (Deloitte).	\$815.00	3.2	\$2,608.00
Maywald, Andreas	Review German tax comments provided by A. Caissie (Deloitte) in asset sale summary slide presentation.	\$815.00	0.7	\$570.50
Ng, Linda	Review Japanese tax comments on the illustration of transaction steps.	\$960.00	1.6	\$1,536.00
Ng, Linda	Review Hong Kong tax comments on the illustration of transaction steps.	\$960.00	1.4	\$1,344.00
11/08/2023				
Boyle, Matt	Draft email to M. Fonseca (Deloitte) regarding final copies of asset purchase agreement and schedules.	\$960.00	0.2	\$192.00
Fonseca, Mike	Draft email to M. McDonald, A. Caissie, N. Jove (Deloitte) regarding status of asset sale summary slide presentation and final asset purchase agreement.	\$960.00	0.3	\$288.00
Goudsmit, Jeroen	Email M. Fonseca and M. McDonald (Deloitte) regarding Dutch tax considerations of various loan balances involving Cyxtera B.V.	\$700.00	2.0	\$1,400.00
Maywald, Andreas	Review German tax consideration comments provided by German specialist M. Zenker (Deloitte) for asset sale summary slide deck.	\$815.00	0.5	\$407.50

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
11/09/2023				
Boyle, Matt	Call with H. Xu (Cyxtera), J. Riddle (Kirkland & Ellis) to discuss Canadian tax implications of proposed asset sale.	\$960.00	0.6	\$576.00
Fonseca, Mike	Draft email to A. Caissie, M. McDonald (Deloitte) regarding intercompany note deck and summary of tax analysis after follow up email from A. Nigam (Cyxtera).	\$960.00	0.3	\$288.00
Taylor, Joe	Review Cyxtera bankruptcy docket for asset purchase agreement.	\$545.00	0.3	\$163.50
Taylor, Joe	Draft summary of asset purchase agreement details to M. Boyle (Deloitte).	\$545.00	0.3	\$163.50
Zenker, Merten	Continue to update asset sale summary slide deck for German tax considerations per request by A. Caissie (Deloitte).	\$815.00	2.0	\$1,630.00
11/10/2023				
Boyle, Matt	Call with J. van Gelder (Deloitte) to review asset purchase agreement for proposed asset sale.	\$960.00	0.5	\$480.00
Fonseca, Mike	Review emails from M. McDonald, A. Cassie (Deloitte) regarding local country tax questions on intercompany liability settlements and follow up with additional questions to consider.	\$960.00	0.2	\$192.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to review asset purchase agreement for proposed asset sale.	\$960.00	0.5	\$480.00
11/13/2023				
Caissie, Andre	Update asset sale summary slide deck with contemplated steps for intercompany liabilities based on feedback by local country specialist P. Fogarty, A. Maywald, 9 others (Deloitte) to outline tax consequences of proposed steps to clear intercompany liabilities.	\$545.00	2.9	\$1,580.50

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
11/13/2023				
Fonseca, Mike	Review emails from A. Caissie (Deloitte) to local country experts P. Fogarty, J. Tessier Chalifoux, A. Maywald, M. Zenker, L. Ng, Y. Horiuchi, J. van Gelder, J. Goudsmit, A. Choo, K. Chua, and L. Digirolamo (Deloitte) regarding the status of local country tax.	\$960.00	0.3	\$288.00
11/14/2023				
Boyle, Matt	Call with A. Caissie, M. Fonseca, N. Jove, M. McDonald, M. Simmen, J. van Gelder (Deloitte) to review the draft asset sale and intercompany liability settlement step plan.	\$960.00	1.1	\$1,056.00
Caissie, Andre	Call with M. Fonseca, N. Jove, M. McDonald, M. Simmen (Deloitte) to discuss international tax considerations related to intercompany clean-up and sale of foreign Cyxtera subsidiaries for intercompany liability settlement step plan.	\$545.00	0.4	\$218.00
Caissie, Andre	Update tax slide deck with contemplated steps for intercompany liabilities based on feedback from local country specialists P. Fogarty, A. Maywald, 9 others (Deloitte) to outline tax consequences of proposed steps to clear intercompany liabilities.	\$545.00	4.4	\$2,398.00
Caissie, Andre	Call with M. Boyle, M. Fonseca, N. Jove, M. McDonald, M. Simmen, J. van Gelder (Deloitte) to review the draft asset sale and intercompany liability settlement step plan.	\$545.00	1.1	\$599.50
Caissie, Andre	Call with N. Jove, M. McDonald, M. Simmen (Deloitte) to implement step plan pertaining to the intercompany liability settlement.	\$545.00	0.7	\$381.50

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
11/14/2023				
Digirolamo, Laura	Review steps in relation to the loan release involving Cyxtera United Kingdom and consider the United Kingdom corporate tax implications in order to draft an email to M. Fonseca (Deloitte).	\$815.00	2.3	\$1,874.50
Fonseca, Mike	Call with M. Boyle, A. Caissie, N. Jove, M. McDonald, M. Simmen, J. van Gelder (Deloitte) to review the draft asset sale and intercompany liability settlement step plan.	\$960.00	1.1	\$1,056.00
Fonseca, Mike	Call with A. Caissie, N. Jove, M. McDonald, M. Simmen (Deloitte) to discuss international tax considerations related to intercompany clean-up and sale of foreign Cyxtera subsidiaries for intercompany liability settlement step plan.	\$960.00	0.4	\$384.00
Fundter, Arjan	Review tax slide deck as it relates the write-off of certain loan balances held by Cyxtera B.V..	\$815.00	1.0	\$815.00
Jove De La Torre, Natalia	Call with A. Caissie, M. Fonseca, M. McDonald, M. Simmen (Deloitte) to discuss international tax considerations related to intercompany clean-up and sale of foreign Cyxtera subsidiaries for intercompany liability settlement step plan.	\$815.00	0.4	\$326.00
Jove De La Torre, Natalia	Call with A. Caissie, M. McDonald, M. Simmen (Deloitte) to implement step plan pertaining to the intercompany liability settlement.	\$815.00	0.7	\$570.50
Jove De La Torre, Natalia	Call with M. Boyle, A. Caissie, M. Fonseca, M. McDonald, M. Simmen, J. van Gelder (Deloitte) to review the draft asset sale and intercompany liability settlement step plan.	\$815.00	1.1	\$896.50
McDonald, Michael	Review step plan for settling certain intercompany liability balances set out in tax slide deck.	\$815.00	0.6	\$489.00

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
11/14/2023				
McDonald, Michael	Compare tax asset purchase agreement filed with the Bankruptcy Court to the step plan for settling intercompany liability balances set out in the tax slide deck.	\$815.00	0.8	\$652.00
McDonald, Michael	Call with A. Caissie, M. Fonseca, N. Jove, M. Simmen (Deloitte) to discuss international tax considerations related to intercompany clean-up and sale of foreign Cyxtera subsidiaries for intercompany liability settlement step plan.	\$815.00	0.4	\$326.00
McDonald, Michael	Call with M. Boyle, A. Caissie, M. Fonseca, N. Jove, M. Simmen, J. van Gelder (Deloitte) to review the draft asset sale and intercompany liability settlement step plan.	\$815.00	1.1	\$896.50
McDonald, Michael	Call with A. Caissie, N. Jove, M. Simmen (Deloitte) to implement step plan pertaining to the intercompany liability settlement.	\$815.00	0.7	\$570.50
Serrano, Alfredo	Review Cyxtera's fourth amended plan of reorganization filed with the Bankruptcy Court on November 14, 2023.	\$815.00	0.4	\$326.00
Simmen, Megan	Call with A. Caissie, M. Fonseca, N. Jove, M. McDonald (Deloitte) to discuss international tax considerations related to intercompany clean-up and sale of foreign Cyxtera subsidiaries for intercompany liability settlement step plan.	\$445.00	0.4	\$178.00
Simmen, Megan	Call with A. Caissie, N. Jove, M. McDonald (Deloitte) to implement step plan pertaining to the intercompany liability settlement.	\$445.00	0.7	\$311.50
Simmen, Megan	Call with M. Boyle, A. Caissie, M. Fonseca, N. Jove, M. McDonald, J. van Gelder (Deloitte) to review the draft asset sale and intercompany liability settlement step plan.	\$445.00	1.1	\$489.50

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June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
11/14/2023				
Simmen, Megan	Incorporate comments from Canada specialist J. Tessier Chalifoux (Deloitte) regarding tax slide deck.	\$445.00	0.5	\$222.50
Van Gelder, Jeff	Call with M. Boyle, A. Caissie, M. Fonseca, N. Jove, M. McDonald, M. Simmen (Deloitte) to review the draft asset sale and intercompany liability settlement step plan.	\$960.00	1.1	\$1,056.00
11/15/2023				
Fonseca, Mike	Review email from Australia specialist T. Jurecska (Deloitte) regarding Australian tax considerations for settlement of certain liabilities.	\$960.00	0.2	\$192.00
11/16/2023				
Caissie, Andre	Call with M. Fonseca, M. McDonald, M. Simmen (Deloitte) to discuss alternative modifications to certain steps in Cyxtera initial proposed intercompany liability settlement plan.	\$545.00	0.5	\$272.50
Caissie, Andre	Update asset sale summary slide deck with contemplated steps regarding intercompany liabilities based on feedback provided by H. Xu and A. Nigam (Cyxtera).	\$545.00	1.0	\$545.00
Caissie, Andre	Draft email to H. Xu and A. Nigam (Cyxtera) to outline proposed changes to step plan for clearing intercompany liabilities.	\$545.00	1.2	\$654.00
Caissie, Andre	Call with M. Fonseca, M. McDonald, M. Simmen (Deloitte) to discuss modifications made to the intercompany liability settlement "steps only" PowerPoint deck.	\$545.00	0.6	\$327.00
Caissie, Andre	Call with M. McDonald, M. Simmen (Deloitte) to apply edits to the intercompany liability settlement "steps only" PowerPoint deck.	\$545.00	0.5	\$272.50

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
11/16/2023				
Fonseca, Mike	Review draft transaction step slide presentation for intercompany clean up in the non-U.S. jurisdictions from A. Caissie, M. McDonald (Deloitte).	\$960.00	0.6	\$576.00
Fonseca, Mike	Call with A. Caissie, M. McDonald, M. Simmen (Deloitte) to discuss modifications made to the intercompany liability settlement "steps only" PowerPoint deck.	\$960.00	0.6	\$576.00
Fonseca, Mike	Call with A. Caissie, M. McDonald, M. Simmen (Deloitte) to discuss alternative modifications to certain steps in Cyxtera initial proposed intercompany liability settlement plan.	\$960.00	0.5	\$480.00
McDonald, Michael	Call with A. Caissie, M. Simmen (Deloitte) to apply edits to the intercompany liability settlement "steps only" PowerPoint deck.	\$815.00	0.5	\$407.50
McDonald, Michael	Call with A. Caissie, M. Fonseca, M. Simmen (Deloitte) to discuss modifications made to the intercompany liability settlement "steps only" PowerPoint deck.	\$815.00	0.6	\$489.00
McDonald, Michael	Call with A. Caissie, M. Fonseca, M. Simmen (Deloitte) to discuss alternative modifications to certain steps in Cyxtera initial proposed intercompany liability settlement plan.	\$815.00	0.5	\$407.50
McDonald, Michael	Compare asset purchase agreement filed with the Bankruptcy Court to the step plan for settling intercompany liability balances set out in the asset sale summary slide deck.	\$815.00	0.7	\$570.50
McDonald, Michael	Apply step plan updates to asset sale summary slide deck for M. Fonseca's (Deloitte) review.	\$815.00	1.5	\$1,222.50
McDonald, Michael	Summarize proposed modifications to the settlement of intercompany liabilities step plan.	\$815.00	0.9	\$733.50

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
11/16/2023				
McDonald, Michael	Review step plan for settling certain intercompany liability balances set out in asset sale summary slide deck.	\$815.00	1.1	\$896.50
Simmen, Megan	Update intercompany loan clean-up and asset sale summary slide deck for Singapore tax consideration comments provided by A. Choo and K. Chua (Deloitte).	\$445.00	1.5	\$667.50
Simmen, Megan	Call with A. Caissie, M. Fonseca, M. McDonald (Deloitte) to discuss modifications made to the intercompany liability settlement "steps only" PowerPoint deck.	\$445.00	0.6	\$267.00
Simmen, Megan	Call with A. Caissie, M. Fonseca, M. McDonald (Deloitte) to discuss alternative modifications to certain steps in Cyxtera initial proposed intercompany liability settlement plan.	\$445.00	0.5	\$222.50
Simmen, Megan	Compile list/table of international tax considerations related to intercompany clean-up and sale of foreign Cyxtera subsidiaries and distribute list/table to A. Caissie, M. McDonald, and N. Jove (Deloitte).	\$445.00	0.5	\$222.50
Simmen, Megan	Call with A. Caissie, M. McDonald (Deloitte) to apply edits to the intercompany liability settlement "steps only" PowerPoint deck.	\$445.00	0.5	\$222.50
Van Wel, Joris	Prepare comments for step plan from a Dutch tax perspective.	\$545.00	1.0	\$545.00
11/17/2023				
Caissie, Andre	Call with H. Xu, A. Nigam (Cyxtera), M. Fonseca, M. McDonald, M. Simmen (Deloitte) to discuss pre-closing intercompany note settlement options and the potential tax consequences associated with such transactions.	\$545.00	1.0	\$545.00

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
11/17/2023				
Caissie, Andre	Call with M. Simmen (Deloitte) to incorporate updates into intercompany clean-up slide deck based on comments from H. Xu and A. Nigam (Cyxtera).	\$545.00	0.4	\$218.00
Caissie, Andre	Update presentation with contemplated steps to clean up intercompany liabilities based on feedback provided by H. Xu and A. Nigam (Cyxtera).	\$545.00	2.6	\$1,417.00
Fonseca, Mike	Call with H. Xu, A. Nigam (Cyxtera), A. Caissie, M. McDonald, M. Simmen (Deloitte) to discuss pre-closing intercompany note settlement options and the potential tax consequences associated with such transactions.	\$960.00	1.0	\$960.00
Goudsmit, Jeroen	Update asset sale summary slide deck for Dutch tax considerations related to Cyxtera B.V. per request by A. Caissie (Deloitte).	\$700.00	0.5	\$350.00
McDonald, Michael	Call with H. Xu, A. Nigam (Cyxtera), A. Caissie, M. Fonseca, M. Simmen (Deloitte) to discuss pre-closing intercompany note settlement options and the potential tax consequences associated with such transactions.	\$815.00	1.0	\$815.00
Simmen, Megan	Call with A. Caissie (Deloitte) to incorporate updates into intercompany clean-up slide deck based on comments from H. Xu and A. Nigam (Cyxtera).	\$445.00	0.4	\$178.00
Simmen, Megan	Call with H. Xu, A. Nigam (Cyxtera), M. McDonald, A. Caissie, M. Fonseca (Deloitte) to discuss pre-closing intercompany note settlement options and the potential tax consequences associated with such transactions.	\$445.00	1.0	\$445.00
Subtotal for Tax Restructuring Services:			1,570.1	\$1,176,814.50
Total			1,640.5	\$1,204,263.00

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Fees Sorted by Category for the Fee Period

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Adjustment

Less: 50% Non-Working Travel Reduction (\$926.50)

Adjustment Subtotal : (\$926.50)

Total 1,640.5 \$1,203,336.50

Recapitulation

Name	Rate	Hours	Fees
Saunderson, Mark	\$1,215.00	0.4	\$486.00
Bates, John	\$960.00	3.4	\$3,264.00
Boyle, Matt	\$960.00	241.4	\$231,744.00
Della Rossa, Carolyn	\$960.00	6.2	\$5,952.00
Fogarty, Margaret	\$960.00	4.1	\$3,936.00
Fonseca, Mike	\$960.00	40.4	\$38,784.00
Forrest, Jonathan	\$960.00	23.2	\$22,272.00
Gibian, Craig	\$960.00	1.4	\$1,344.00
Huston, Michael	\$960.00	4.6	\$4,416.00
Kohberger, Mary Pat	\$960.00	0.5	\$480.00
Kopp, Greg	\$960.00	7.8	\$7,488.00
Lo, Jerry	\$960.00	0.5	\$480.00
Moons, Laurent	\$960.00	3.0	\$2,880.00
Ng, Linda	\$960.00	15.6	\$14,976.00
Penico, Victor	\$960.00	0.3	\$288.00
Rohrs, Jane	\$960.00	1.0	\$960.00
Shurin, Sandy	\$960.00	1.5	\$1,440.00
Sullivan, Brian	\$960.00	35.5	\$34,080.00
Van Gelder, Jeff	\$960.00	154.3	\$148,128.00
Wood, Robert	\$960.00	0.4	\$384.00
Al Hashimi, Sam	\$945.00	2.3	\$2,173.50
Brenner, Myles	\$815.00	1.5	\$1,222.50
Digirolamo, Laura	\$815.00	12.0	\$9,780.00

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Recapitulation

Name	Rate	Hours	Fees
Dumeresque, Laura	\$815.00	3.3	\$2,689.50
Fundter, Arjan	\$815.00	2.0	\$1,630.00
Horiuchi, Yuji	\$815.00	7.5	\$6,112.50
Jett, Kevin	\$815.00	54.1	\$44,091.50
Jove De La Torre, Natalia	\$815.00	4.3	\$3,504.50
Maywald, Andreas	\$815.00	9.4	\$7,661.00
McDonald, Michael	\$815.00	38.5	\$31,377.50
Newport, Cathy	\$815.00	4.9	\$3,993.50
Serrano, Alfredo	\$815.00	162.6	\$132,519.00
Tessier, Jean	\$815.00	11.5	\$9,372.50
Wiggins, Brian	\$815.00	0.5	\$407.50
Zenker, Merten	\$815.00	7.9	\$6,438.50
Lyepyeyko, Ivanna	\$705.00	0.7	\$493.50
Flaherty, Declan	\$700.00	1.2	\$840.00
Goudsmit, Jeroen	\$700.00	2.5	\$1,750.00
Hybl, Claire	\$700.00	39.7	\$27,790.00
Mathews, Ariel	\$700.00	72.9	\$51,030.00
Pittman, Preston	\$700.00	14.2	\$9,940.00
Burdis, Andy	\$545.00	4.7	\$2,561.50
Caissie, Andre	\$545.00	18.7	\$10,191.50
Chapple, Joshua	\$545.00	19.8	\$10,791.00
Giordano, Michael	\$545.00	8.6	\$4,687.00
Regnier, Lin	\$545.00	193.0	\$105,185.00
Taylor, Joe	\$545.00	251.9	\$137,285.50
Van Wel, Joris	\$545.00	1.0	\$545.00
Aubuchon, Madison	\$445.00	11.2	\$4,984.00
Bachu, Anish	\$445.00	31.9	\$14,195.50
Kothari, Krisha	\$445.00	6.4	\$2,848.00
Petersen, Cam	\$445.00	40.3	\$17,933.50

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Fees Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Recapitulation

Name	Rate	Hours	Fees
Simmen, Megan	\$445.00	7.7	\$3,426.50
McDonald, Carisa	\$275.00	8.3	\$2,282.50
Gutierrez, Dalia	\$250.00	7.9	\$1,975.00
Praful, Jain	\$225.00	24.5	\$5,512.50
Verma, Anshu	\$225.00	5.6	\$1,260.00
Less: 50% Non-Working Travel Reduction			<u>(\$926.50)</u>
Total		1,640.5	\$1,203,336.50

EXHIBIT B

Expenses incurred from the Period
June 4, 2023 through November 17, 2023

Cyxtera Technologies, Inc., et al.

Deloitte Tax LLP

Expenses Sorted by Category for the Fee Period

June 04, 2023 - November 17, 2023

Category	Date	Description	Amount
<i>Airfare</i>			
Taylor, Joe	06/23/2023	Roundtrip coach airfare from Atlanta, GA to McLean, VA.	\$448.16
Subtotal for Airfare:			<u>\$448.16</u>
<i>Hotel</i>			
Taylor, Joe	06/28/2023	1 night hotel accommodation at Courtyard By Marriot in McLean, VA.	\$200.75
Subtotal for Hotel:			<u>\$200.75</u>
<i>Taxi</i>			
Taylor, Joe	06/29/2023	Lyft from home in Atlanta, GA to airport in Atlanta GA plus ride from airport in Dulles, VA to Deloitte office in McLean VA.	\$70.92
Taylor, Joe	07/01/2023	Lyft from Deloitte office to airport in McLean, VA.	\$88.18
Subtotal for Taxi:			<u>\$159.10</u>
Total			<u>\$808.01</u>

Recapitulation

Category	Amount
Airfare	\$448.16
Hotel	\$200.75
Taxi	\$159.10